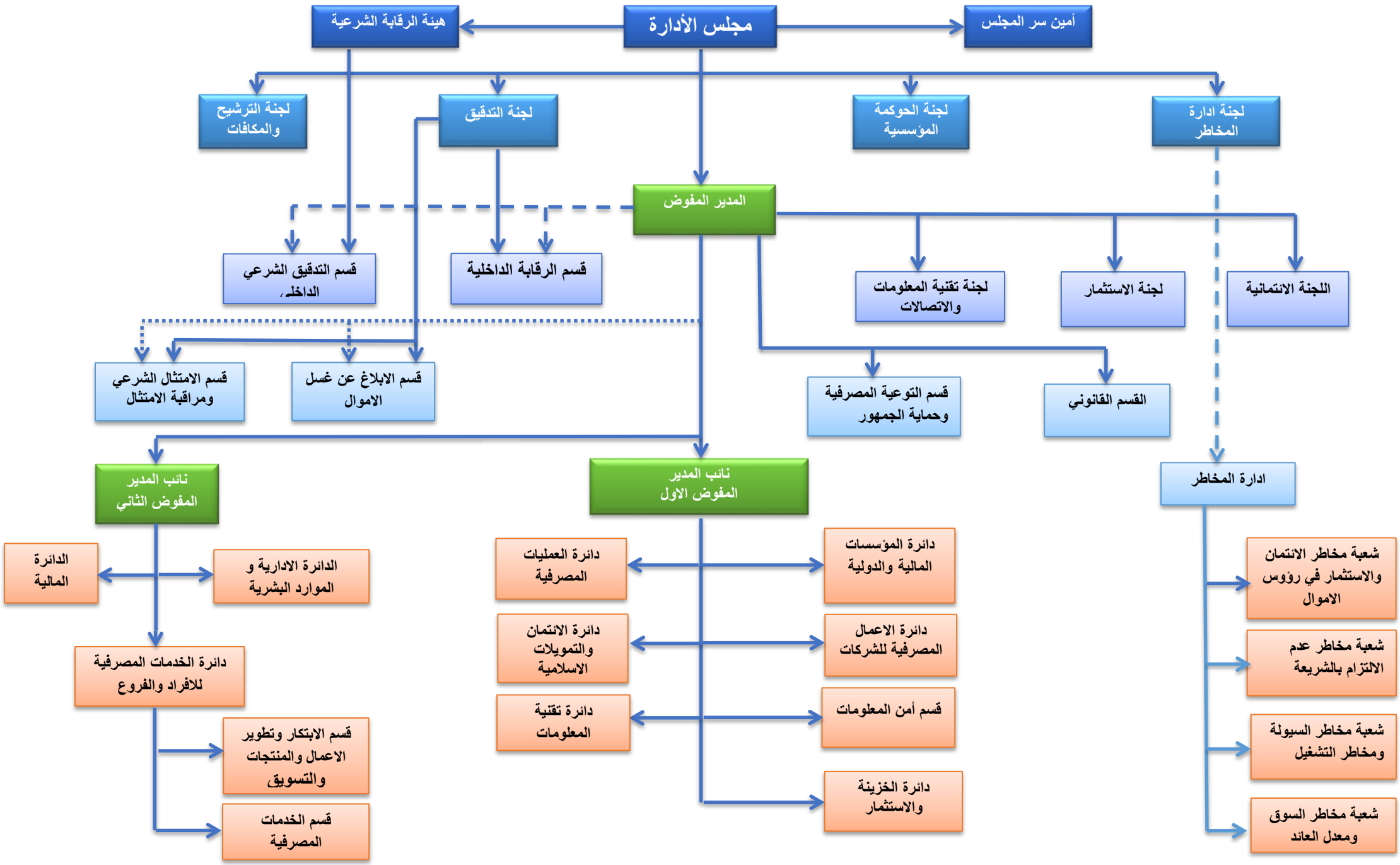خامسا : الهيكل التنظيمي