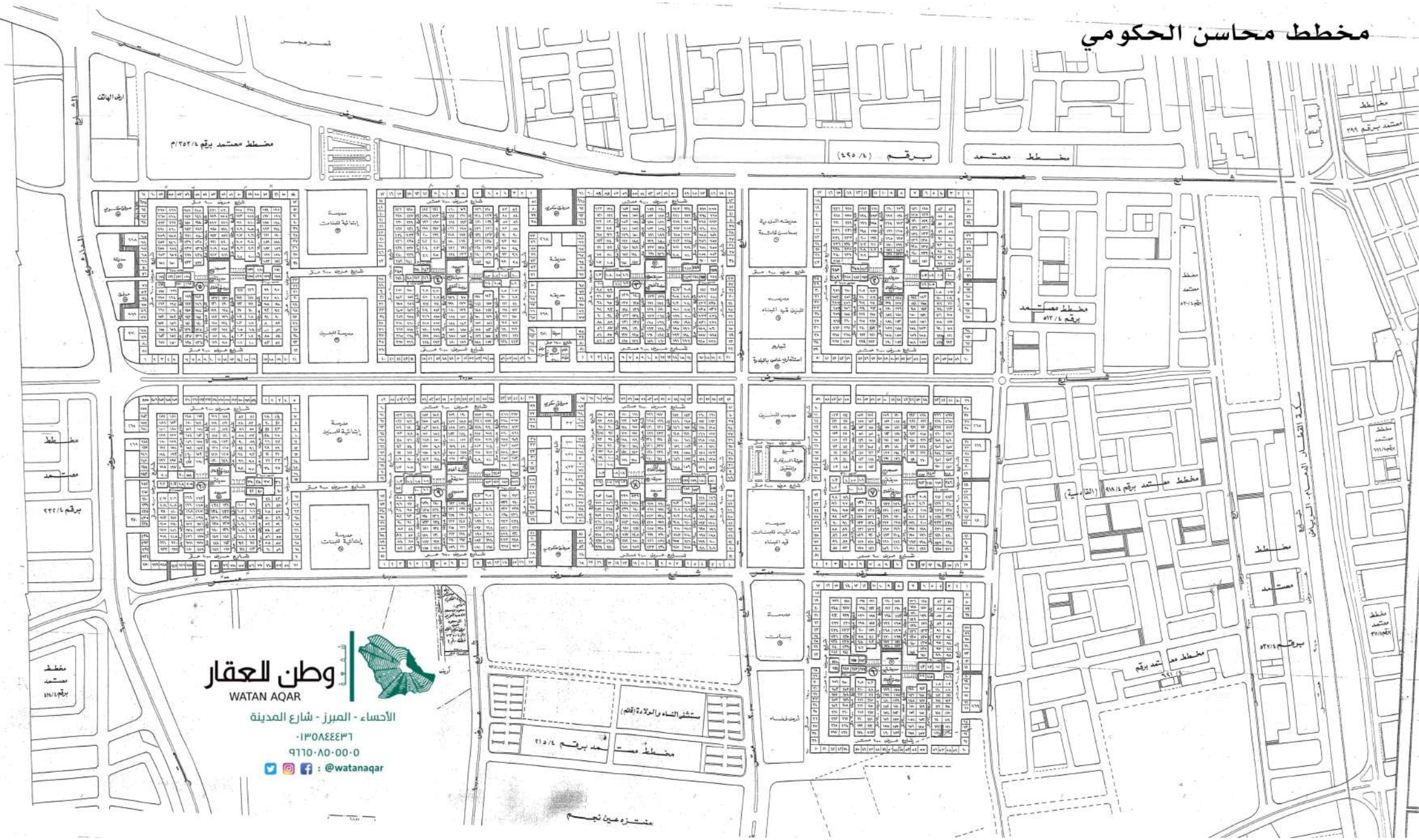مخطط محاسن الحكومي