



## مدى إمكانية تطبيق الموازنة الصفرية في بلديات قطاع غزة

(دراسة تطبيقية على بلدية غزة)

فؤاد محمد محمود شلح

الدكتور/ حمدي شحادة زعرب

قدمت هذه الرسالة استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة  
والتمويل

المحاسبة والتمويل – الجامعة الإسلامية – بغزة

1430 - 2009

# قبل البدء ..

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## **Abstract**

This study aims at identifying the fundamental requirements considered necessary for the Implementation of the zero – Base Budget (ZBB) at municipalities of "Gaza Strip, in an attempt to contribute to Its development through the apply of Zero – Base Budgeted of municipalities of Gaza Strip Implementation study of municipalities of Gaza,

That the municipalities of Gaza giving vital role in the Gaza strip, and ZBB has been successfully Implemented in many advanced Countries with numerous Proven Benefits and advantages, it was necessary to attempt to apply it at municipalities of Gaza .

In an effort to achieve the main objectives of this study and to find answers to the question raised, questionnaire was designed to conduct a field study collect the Required data , test the hypothesizes and Provide practical Implementation of ZBB at the municipalities .

The main findings of the study were that the municipalities in Gaza strip have Basic requirements which can lead to the successful implementation of the ZBB and that the accurate and precise Implementation of ZBB as planed , would lead to reduction in expenditure of the municipalities in Gaza strip.

As result of the continued deficit in the municipal fund. Because of the inability of citizen to pay the dues required of them , because the bad economic situation Prevailing in Gaza strip .

Therefore, the Researcher Recommends the Implementation of ZBB of municipalities in Gaza strip since this study Leads to a large reduction of the expenditure However , It is recommended to Pursue the Implantation of ZBB gradually and not at all municipalities in Gaza strip.

	ABSTRACT

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102		<b>18</b>
104	one way anova	<b>19</b>
106	one way anova	<b>20</b>
115		<b>21</b>
117		<b>22</b>
118		<b>23</b>
120		<b>24</b>
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45		<b>3</b>
109		<b>4</b>
122		<b>5</b>





## مقدمة

			"2002 "	
6,054,344	2007		2006	31,881,476
10,973,130	2008/12/31	2008		
( 2009 ) .		48,908,950		

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SPSS

(Statistical Package for Social Science)

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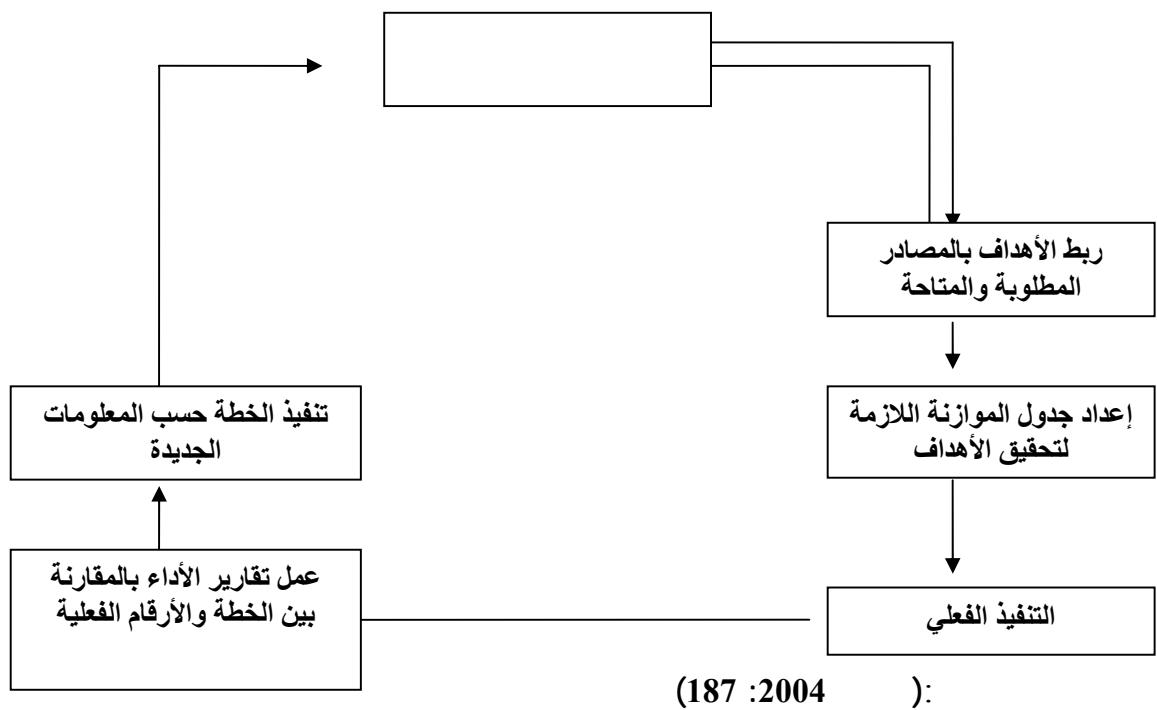
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(Gitman,2003:10).

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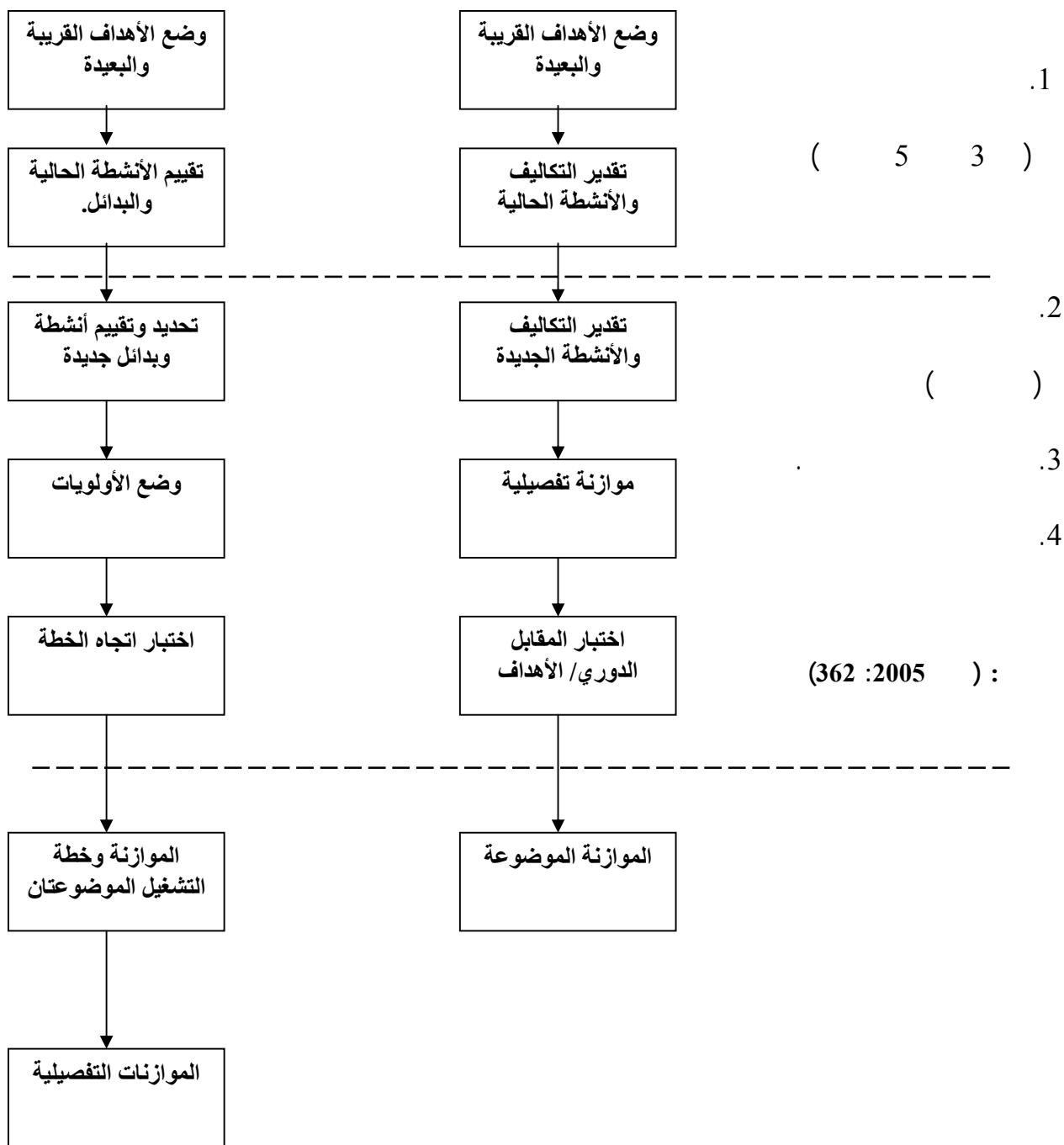
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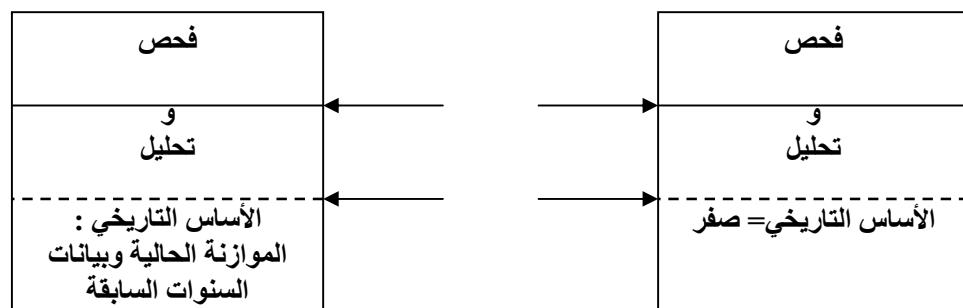
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System .4	.4
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المبحث الأول  
البلديات في قطاع غزة

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**(8 : 2006 )**

**( %95 )**

## المبحث الثاني

### المنهجية والإجراءات واختبار الفرضيات.

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( 4 )		
14.0	14	1
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<b>100</b>	<b>100</b>	
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<b>100</b>	<b>100</b>							
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<b>100</b>	<b>100</b>							
14.0	14					4		
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<b>100</b>	<b>100</b>							
31.0	31					6		
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10.0	10							
1.0	1							
24.0	24							
<b>100</b>	<b>100</b>							
34.0	34	5		سنوات الخبرة	7			
26.0	26	10						
17.0	17	15						
		10						

23.0	23	15		
<b>100</b>	<b>100</b>			
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43.0	43	4-1		
16.0	16	4		
<b>100</b>	<b>100</b>			
83.0	83		المعرفة بالموازنة الصفرية	
17.0	17			
<b>100</b>	<b>100</b>			
34.0	34	%30	نسب المعرفة	
35.0	35	%60 %30		
14.0	14	%60		
17.0	17			
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%16.0

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%17.0 %83.0 (4)

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" %35.0 " % 30

%14.0      "% 60      % 30

%16.0 %60

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## ٤- الحزء الأول

الجزء الثاني يتناول

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## • بناقتش " :

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"وَتَكُونُ مِنْ 4 فَقَرَاتٍ"

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(6)

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( 0.05)

r

r

0.05

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0.361

(6)

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"

0.001	0.585		1
0.000	0.670		2
0.000	0.661		3
0.000	0.629		4
0.000	0.687		5
0.000	0.747		6
0.000	0.887		7
0.024	0.411		8
0.002	0.547		9
0.000	0.670		10
0.000	0.672		11

0.361

"28"

0.05

r

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(7)

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( 0.05)

0.361

r

0.05

(7)

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0.000	0.773		1
0.000	0.872		2
0.000	0.918		3
0.000	0.842		4
0.000	0.782		5
0.000	0.807		6

0.361

"28"

0.05

r

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(8)

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r

r

0.05

0.361

(8)

0.000	0.747		1
0.000	0.912		2
0.000	0.901		3
0.000	0.840		4
0.000	0.803		5
0.000	0.834		6

0.361      "28"      0.05      r

" :

(9)

( 0.05)

r

r 0.05

0.361

(9)

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0.000	0.829	.	1
0.000	0.820	.	2
0.000	0.876	.	3
0.000	0.691	.	4

0.361 "28"

0.05

r

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(10)

0.05

r

r 0.05

0.361

( 10 )

0.000	0.900	"		
0.000	0.859			
0.000	0.931	.		
0.000	0.950	"	"	

0.361      "28"      0.05      r

:Reliability

●

:Split-Half Coefficient

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(Spearman-Brown Coefficient)

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$$\frac{\mathcal{J}2}{\mathcal{J}+1} =$$

" 0.8908 "

(11)

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0.000	0.8620	0.7574	11	"	
0.000	0.9111	0.8367	6	"	
0.000	0.9274	0.8646	6	"	
0.000	0.8006	0.6675	4	"	
0.000	0.8908	0.8031	27	"	

0.361

"28"

0.05

r

**:Cronbach's Alpha**

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**(12)**

" 0.9564 "

**(12)**

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0.8641	11	"	
0.9111	6		
0.9169	6	.	
0.8152	4	"	"
0.9564	27		

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**SPSS**

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-4  
1- ) - -5  
( Sample K-S  
One sample T test t -6  
-7  
(1- Sample K-S) - )

**(13)**  
**(1-Sample Kolmogorov-Smirnov)**

	Z			
0.554	0.794	11	"	
0.614	0.758	6		
0.771	0.664	6	"	
0.240	1.029	4	"	
0.958	0.508	27		

(One Sample T test )

T

t

t

( % 60

0.05

)1.98

t

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t

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## 1 - تحليل فقرات المحور الأول:

(14)	$t$
:	)
0.000 "	"%74.80 "
"	" 8" .1
0.000 "	"%74.20 "
"	" 3" .2
0.000 "	"%70.20 "
"	" 6" .3
" 0.000 "	"%68.00 "
"	" 1" .4
"0.002 "	"%67.20 "
"	" 4" .5
"	0.05

"0.001 "	"%67.20 "	"9 "	.6
"	"	"	0.05
"0.006 "	"%66.20 "	" 10"	.7
"	"	"	0.05
"	"	"	
" 0.035 "	"%64.40 "	" 5"	.8
"	"	"	0.05
"	"	"	
" 0.100 "	"%64.00 "	" 7"	.9
"	"	"	0.05
"	"	"	
" 0.705 "	"% 60.0"	" 2"	.10
"	"	"	0.05
"0.874 "	"%59.60 "	" 11"	.11
"	"	"	0.05

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) (14)

" %66.96 3.35 (

1.98 t 5.337 t " %60

) 0.05 0.000

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. (2007 ) (1981 )

(14)

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0.000	4.292	68.00	0.932	3.40		1
0.705	0.380	60.80	1.053	3.04		2
0.000	7.342	74.20	0.967	3.71		3
0.002	3.203	67.20	1.124	3.36		4
0.035	2.135	64.40	1.031	3.22		5
0.000	4.774	70.20	1.068	3.51		6
0.100	1.658	64.00	1.206	3.20		7
0.000	6.110	74.80	1.211	3.74		8
0.001	3.311	67.20	1.087	3.36		9
0.006	2.823	66.20	1.098	3.31		10
0.874	0.159	59.60	1.255	2.98		11
0.000	5.337	66.96	0.652	3.35		

1.98

"99 "

"0.05 "

t

2- تحليل فقرات المحور الثاني :

(15)	$t$
:	)
" 0.000 "	"%71.60 "
" 0.000 "	" 1" .1
"	" 0.05
"	"
" 0.000 "	"%67.80 "
"	" 2" .2
"	" 0.05
" 0.015 "	"%66.40 "
"	" 5" .3
"	" 0.05
"	"
" 0.051 "	"%64.60 "
"	" 6" .4
"	" 0.05
"	"
" 0.356 "	"%62.00 "
"	" 3" .5
"	" 0.05
"	"

" 0.391 "      "%61.80 "      "4 "      .6

"      0.05

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% 65.70      3.29      (15)

t      3.405      t      " %60 "

0.05      0.001      1.98

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0.000	5.704	71.60	1.017	3.58		1
0.000	4.291	67.80	0.909	3.39		2
0.356	0.928	62.00	1.078	3.10		3
0.391	0.861	61.80	1.045	3.09		4
0.015	2.488	66.40	1.286	3.32		5
0.051	1.979	64.60	1.162	3.23		6
0.001	3.405	65.70	0.837	3.29		

1.98

"99 "

"0.05 "

t

3- تحليل فقرات المحور الثالث:

(16)				
				t
			)	
		(		
" 0.000 "	"%74.80 "		" 1 "	.1
		"		0.05
		"		
" 0.000 "	"%73.40 "		" 6 "	.2
		"		0.05
		"		
" 0.000 "	"%69.40 "		" 5 "	.3
		"		0.05
		"		
" 0.000 "	"%68.20 "		" 2 "	.4
		"		0.05
		"		

0.05

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الثالث (

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% 68.80 3.44 (16)

1.98 t 5.564 t " %60 "

0.05 0.000

(16)

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0.000	7.625	74.80	0.970	3.74		1
0.000	3.818	68.20	1.074	3.41		2
0.012	2.550	66.00	1.176	3.30		3
0.652	0.453	61.00	1.104	3.05		4
0.000	4.481	69.40	1.049	3.47		5
0.000	5.890	73.40	1.138	3.67		6
0.000	5.564	68.80	0.791	3.44		

1.98

"99 "

"0.05 "

t

#### ٤- تحليل فقرات المحور الرابع :

(17) " )  
" )  
( "  
" 0.000 " "%78.99 " " 4" .1

" 0.000 "	"%74.14 "	" 3"	.2
" "	"	" "	0.05
" 0.001 "	"%67.00 "	" 1"	.3
" "	"	" "	0.05
" 0.001 "	"%66.46 "	" 2"	.4
" "	"	" "	0.05

الرابع (")	3.58	(17)
("	% 71.55	

t	7.681	t	" %60 "
0.05	0.000	1.98	

( )

(17)

الرابع: "

0.001	3.403	67.00	1.029	3.35		1
0.001	3.401	66.46	0.946	3.32		2
0.000	7.090	74.14	0.992	3.71		3
0.000	8.731	78.99	1.082	3.95		4
0.000	7.681	71.55	0.752	3.58		

**1.98**      "99 "      "0.05 "      t

(18)      t

"

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" "      " %71.55 "      "      "

" -2

" "      " %68.80 "      "      "

-3

" "      "66.96% "      "      "

" "      "      " -4

" "      " %65.70

3.39

6.222      t      " %60 "      % 67.78

0.000      1.98      t      0.05

.

(18)

3	0.000	5.337	66.96	0.652	3.35	"	1
4	0.001	3.405	65.70	0.837	3.29		2
2	0.000	5.564	68.80	0.791	3.44		3
1	0.000	7.681	71.55	0.752	3.58	"	4
	0.000	6.222	67.78	0.625	3.39		

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"99 "

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t

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$$\alpha = 0.05$$

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$$\alpha = 0.05$$

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0.05

(19)

F

F

2.47

F

1.586

F

0.184

2.47

0.05

103

جدول رقم (19)  
نتائج تحليل التباين الأحادي (One Way ANOVA) بين إجابات المبحوثين حول

مستوى الدلالة	قيمة "F"	متوسط المربعات	درجة الحرية	مجموع المربعات	مصدر التباين	عنوان المحور	المحور
0.266	1.327	0.557	4	2.229			
		0.420	95	39.904			
		99		42.133			
0.634	0.641	0.456	4	1.823			
		0.711	95	67.526			
		99		69.350			
0.190	1.565	0.957	4	3.827			
		0.611	95	58.091			
		99		61.918			
0.098	2.022	1.098	4	4.390			
		0.543	95	51.572			
		99		55.962			
0.184	1.586	0.605	4	2.421			جميع المحاور
		0.382	95	36.258			
		99		38.679			

$$\begin{array}{ccccccc}
 2.47 & & 0.05 & & "95 4" & & F \\
 \alpha = 0.05 & & & & & & - \\
 \end{array}$$

(20)

F F 0.05

2.71

F 1.492 F

0.222 2.71

0.05

**(20)**  
**( One Way ANOVA)**

مستوى الدلالة	قيمة "F"	متوسط المربعات	درجة الحرية	مجموع المربعات	مصدر التباين	عنوان المحور	المحور
0.743	0.415	0.173	3	0.519			
		0.417	87	36.287			
			90	36.806			
0.146	1.839	1.217	3	3.650			
		0.662	87	57.552			
			90	61.203			
0.056	2.614	1.510	3	4.529			
		0.577	87	50.242			
			90	54.771			
0.290	1.268	0.719	3	2.158			
		0.567	87	49.333			
			90	51.490			
0.222	1.492	0.540	3	1.621		جميع المحاور	
		0.362	87	31.513			
			90	33.134			

2.71      0.05

"87 3"

F

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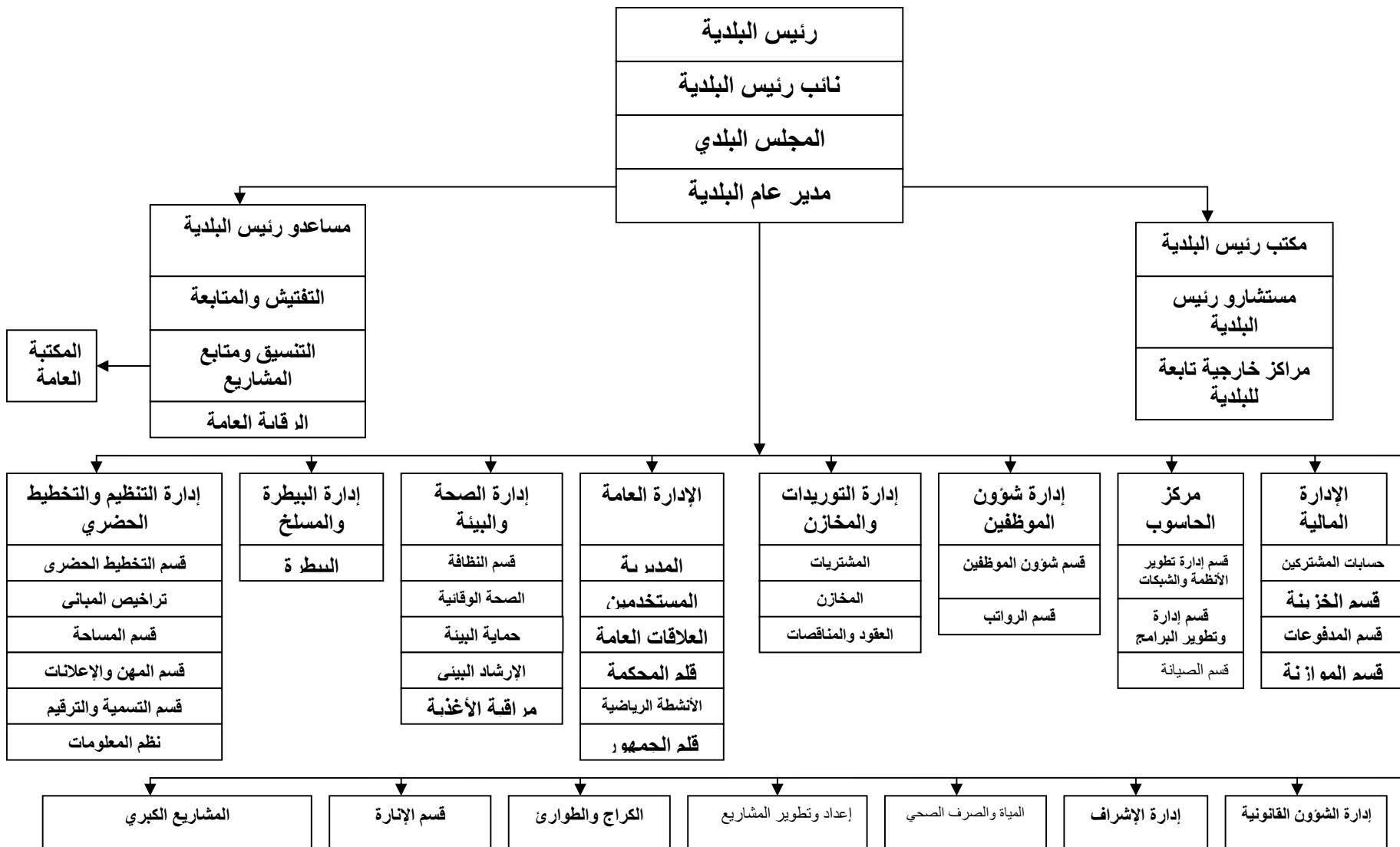
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1800

$$540.000 = 1800 \times 300 \bullet$$

$$60000 = 200 \times 300 = \bullet$$

$$7.200.000 = 12 \times 60000 + 12 \times 540.000 = \bullet$$

-1

( 30 )

$$+ + +$$

$$21692 = \bullet$$

$$111366 = \bullet$$

$$15931 = \bullet$$

$$63000 = \bullet$$

$$200 = \bullet$$

: ( 30 ) -

$$30 \times 200 + 63000 + 15931 + 111366 + 21692$$

$$217989 =$$

$$2.615.868 = 12 \times 217989 = -$$

$$7266 = 30 / 217989 = -$$

$$242 = -$$

$$14400 = -3$$

$$9.830.268 = 14400 + 2.615.868 + 7.200.000$$

•

$$+ +$$

البديل الأول: زيادة عدد العمال اليوميين وتقليل عدد المثبتين: (2009)

الوصف:

200 النكافة:

-1

$$3.000.000 = 12 \times 1250 \times 200 \bullet$$

$$2.160.000 = 12 \times 1800 \times 100 \bullet$$

$$2.615.868 = -2$$

$$) 200 \times 100 = -3$$

$$240000 = 12 \times ($$

$$14400 = -4$$

$$240000 + 2.615.868 + 2.160.000 + 3.000.000 = \diamond$$

$$8.030.268 = 14400 +$$

**الفائدة:**

1.800.000 -1

-2

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(21)

(21)

2.160.000	100	
3.000.000	200	
2.615.868	-	
240000	-	
14400	-	
<b>8.030.268</b>		

**2-البديل الثاني: زيادة عدد الآلات وتنخفض عدد العمال:**

**الوصف:**

(2009 ) :

النهاية:

$$4.968.000 = 12 \times \quad 1800 \times \quad 230 = \bullet$$

$$3.484.800 = 12 \times \quad 30 \times ( \quad ) \quad 242 \times \quad 40 = \bullet$$

⋮

$$252000 = 12 \times ( \quad 2100 ) \quad \times \quad 10 = \bullet$$

$$24000 = 12 \times ( \quad 200 ) \quad \times \quad 10 =$$

$$432000 = 12 \times \quad 1800 \times ( \quad ) \quad 20 =$$

**4.192.800 =**

$$552000 = 12 \times \quad 200 \times \quad 230 = \bullet$$

$$14400 = \bullet$$

⋮ ♦

$$9.727.200 = 14400 + 552000 + 4.192.800 + 4.968.000 = \diamond$$

النهاية:

$$103.068 \quad -1$$

$$-2$$

$$-3$$

(22)

(22)

4.968.000	
4.092.000	
552000	
14400	
<b>9.727.200</b>	

**3-البديل الثالث: استخدام بديل الخصخصة : (2009**

**الوصف:**

: 2008

**9.830.268= :**

•

**5.207.913 =**

•

**4.622.355**

: \_\_\_\_\_ -1

2008

2009

2008

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	<b>2008</b>	<b>2008</b>	
(10.973.130)	58.586.960	47.613.830	
4.622.355	<b>9.830.268</b>	(5.207.913)	
<b>6.350.775</b>	<b>48.756.692</b>	<b>42.405.917</b>	

الفائدة:

4.622.355 -1

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$$\underline{-:} \quad -2$$

(2009 ) .

$$20 \quad 25 \quad 400$$

$$3.120.000 = 12 \times \quad 26 \times \quad 25 \times \quad 400 = \bullet$$

$$1.466.400 = 12 \times \quad 26 \times \quad 235 \times 20 = \bullet$$

$$= \bullet$$

$$14400 = \bullet$$

$$4.600.800 = 14400 + 1.466.400 + 3.120.000 = \diamond$$

$$607113 = ( \quad ) 4.600.800 - ( \quad ) . \quad 5.207.913$$

4- البديل الرابع: زيادة عدد عربات الكارو وتخفيض عدد الآليات: (2009 )

الوصف:

40

7

التكلفة:

$$1000 = \bullet - 1$$

$$480000 = 12 \times \quad 1000 \times 40 =$$

$$\begin{array}{r}
 \cdot \quad 6.480.000 = 12 \times 1800 \times 300 = -2 \\
 1.945.800 = 12 \times 30 \times 235 \times 23 = -3 \\
 549600 = 12 \times ( \quad ) \quad 2100 \times 23 = \\
 55200 = 12 \times ( \quad ) \quad 200 \times 23 = \\
 \mathbf{2.550.600} = 55200 + 549600 + 1.945.800 = \bullet \\
 \mathbf{720000} = 12 \times 200 \times 300 = -4 \\
 \cdot \quad \mathbf{14400} = -5 \\
 \mathbf{720000} + \mathbf{2.550.600} + \mathbf{6.480.000} + \mathbf{480000} = \diamond \\
 \cdot \quad \mathbf{10.245.000} = \mathbf{14400} +
 \end{array}$$

(24)

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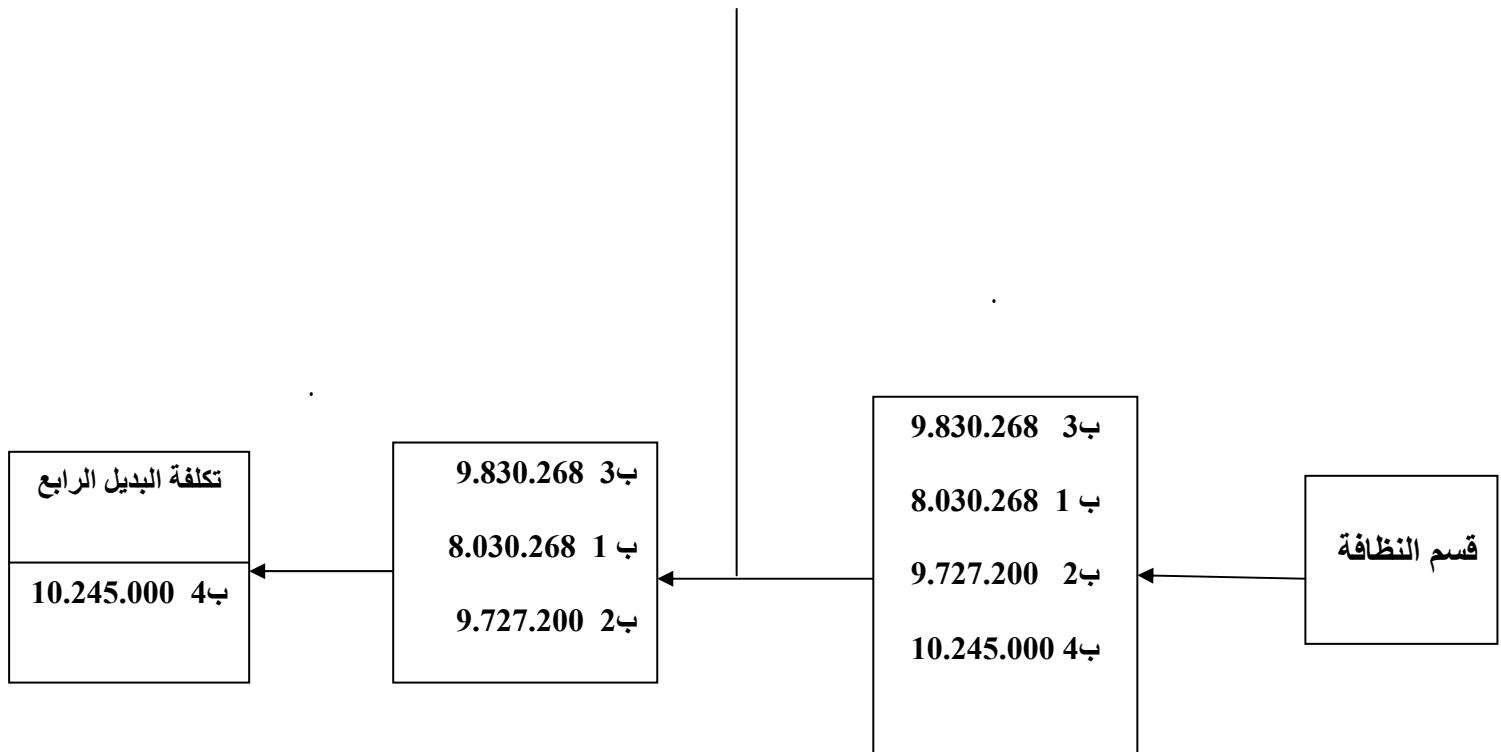
<b>480.000</b>	
<b>6.480.000</b>	
<b>2.550.600</b>	
<b>720.000</b>	
<b>14400</b>	
<b>10.245.000</b>	

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## النتائج والتوصيات

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# المراجع

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3	_____ .(1998)
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**رابعاً: جدول المقابلات الشخصية خلال جدول رقم(25)**

**جدول رقم(25)**

2009/6/25		.	- 1
2009/8/2		.	- 2
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2009/6/25		.	- 4

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## نماذج المقابلات الشخصية

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2007		2006	31.881.476
10.973.130	2008		6.054.344
			48.908.905

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**4.622.355 :3**

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2009/6/25

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. 2009/8/2

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2009/8/2

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