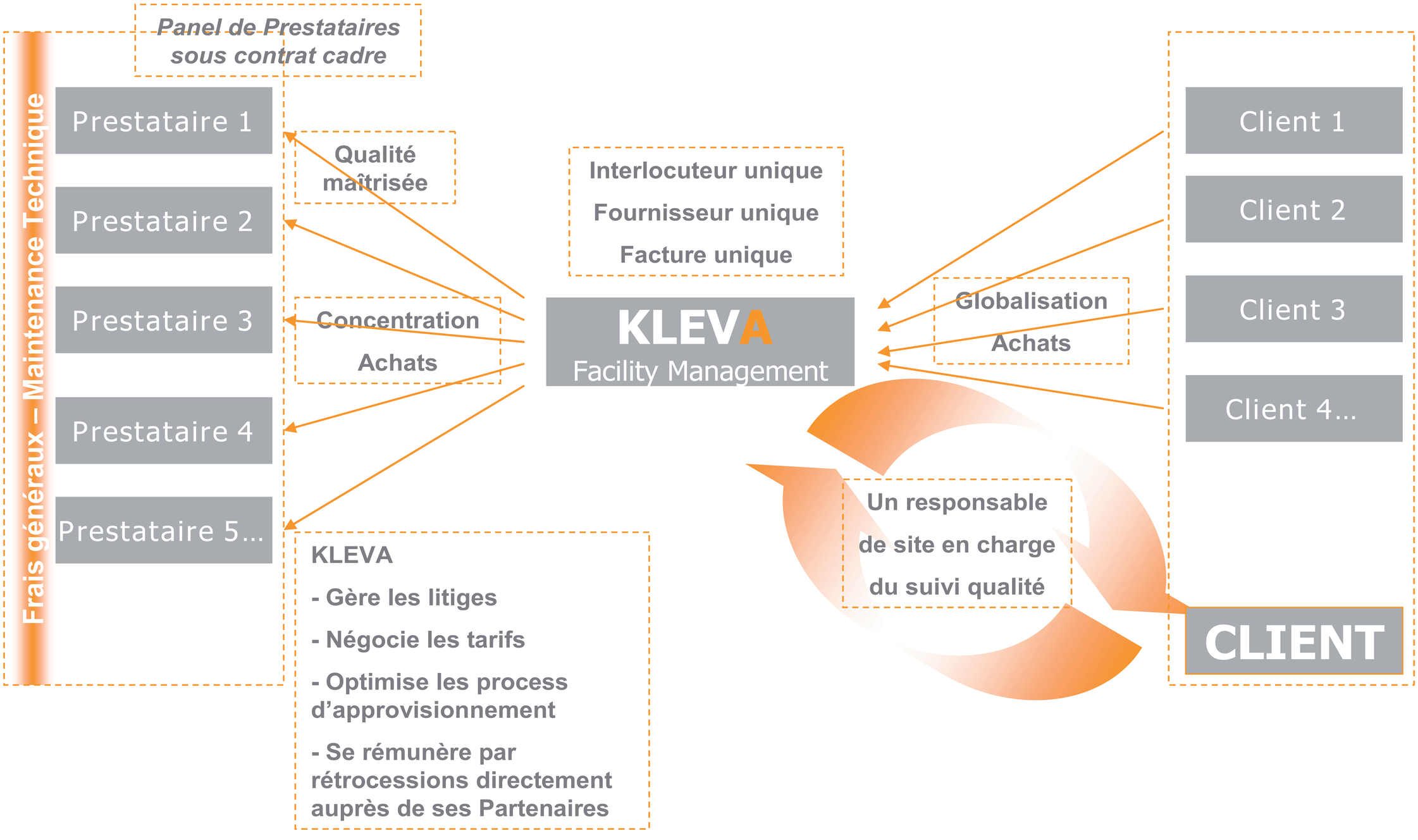Modèle de gestion globale des frais généraux KLEVA