

TELEWORKING: A NEW ORGANISATIONAL METHOD**GUEDJALI Assia*¹, RAMTANI Lydia²**¹ Research Center for Applied Economics for Development, assiaguedjali@gmail.com ,² Higher School of Social Security, , lydia.ramtani@gmail.com*Received: 31/07/2023**Accepted: 06/01/2024**Published: 01/31/2024***Abstract:**

Today, teleworking is one of the practices that are increasingly present in organisations.

The aim of our research is to demonstrate that teleworking can become a new norm in professional use. To do this, we conducted interviews with staff working in a social security fund.

The results of our work showed that the health crisis caused by COVID-19 forced this organisation to work full-time in this way. However, its implementation needs to be organised and discussed.

Keywords: teleworking; remote management; organizational mode; covid19.

Jel Classification Codes:M14

1. INTRODUCTION

The Covid-19 pandemic represents an event whose occurrence was uncertain, but whose repercussions could prove to be long-lasting. In March 2020, a large part of Algeria's business came to a halt, a lockdown was decreed and exceptional measures were taken. As a result, the world of work underwent a sudden and unexpected transformation, demonstrating that no organisation is immune to a major crisis, such a crisis is generally an economic, managerial and human disaster for the majority of organisations whose activity may be totally or partially halted, which has led and obliged them to review their way of operating and to seek solutions that can guarantee the continuation of their activities.

However, the uncertain evolution of the health context and the changes in the working relationship are only multiplying the challenges that organisations must now take up, between the reappearance of the pandemic, the prolongation of the emergency situation and the anticipation of a return to normal, organisations are wondering about the right model to apply.

These days, work and organisational management methods are being transformed by the digital revolution. However, information and communication technologies are accompanying and encouraging this transformation towards new ways of working, such as teleworking, which is now one of the models put in place to enable business to continue and which has led some organisations to adopt and appropriate it quickly and urgently, without having been able to plan all the necessary preparations in advance.

Prior to the crisis, social security organisations occasionally used remote working to provide rapid access to resolve problems that arose outside normal working hours. However, the health emergency caused by the Covid-19 epidemic has accelerated the spread of teleworking to a population whose main activities can be carried out remotely, making teleworking an essential part of business continuity strategies.

This change, which has been imposed, requires a certain adaptation of existing practices and therefore an upheaval in the habits of employees and managers. The ability to adapt and the culture of the organisation are crucial to the success of this solution, which is why it is interesting to analyse these points in a particular context.

Thus, on the basis of research carried out at a social security fund, this article proposes to look in greater depth at this new organisational form of work and its impact on activity. In such a context, our problematic revolves around the following question:

□ How does teleworking contribute to work performance during the "COVID-19" health crisis in a social security fund?

To address this question, our work will attempt to answer the following questions:

- Is the introduction of a teleworking system an appropriate solution for continuing activities during a health crisis?

- Beyond having been a necessity during the crisis, is it possible to envisage an extension of teleworking outside a restrictive context?

To better define our research, we have retained the following hypotheses:

- H1: the adoption of teleworking is the most appropriate solution for business continuity during a health crisis.

- H2: the health insurance fund is ready to make teleworking a permanent form of work.

To address this issue, we will in a first part try to identify the basic concepts of telework and remote management, advantages and disadvantages perceived by the employee and the employer and the second part will be devoted to the methodology, the results obtained, and we will propose suggestions and recommendations based on the results obtained.

2. State of the art: telework, a modern concept

Historically, we would tend to think that the rise of teleworking is a recent phenomenon. Its origins date back to the 70s when Alvin Tofler predicted major changes to come with a significant migration from the office to the home (tofler, 1972); ((Mokhtarian P. &., 2005)), teleworking has been developing since the 1980s, mainly in Anglo-Saxon and Scandinavian countries, under the influence of the boom in information and communications technologies (ICTs) (Couderc & Odoux, 2016), despite the Internet being open to the general public, Teleworking has been a relative failure ((Valenduc & V., 1997)), and its spread and development have come to a halt, as the cost of adapting to ICTs is too high and management is not ready. This has led to a need to change the framework and organisation, but also to ensure that information is protected ((Taskin L. , 2006); It was in the 90s that teleworking began to take off thanks to ICTs (Tremblay, 2006)); it is seen as a response to economic growth and the development of information and communication technologies.

In organisations, the development of ICTs is essentially driven by the search for flexibility. Technically speaking, information technologies make it easier to do work "anywhere" and "anytime" ((Kalika M. , 2002)).

The spread of ICTs has called into question the strict separation between working time and place on the one hand, and home and personal activities on the other, as a result of the transformation of working patterns brought about by digitisation. This is what the use of mobile technologies generally reduces to ((Leclercq-Vandelannoitte a. I., 2013)Etymologically, the term telework means "work at a distance" (cléach & metzger, 2010), it is defined as the use of ICTs to perform tasks away from the employer's premises ((Eurofound, 2017)), in other words telework is a form of organisation and performance of work using ICTs within the framework of an employment contract and in which work that could also have been performed on the employer's premises is performed away from these premises on a regular basis (Lechat, 2011); More specifically, if we examine this definition, we will (Awjen, Donis, & Taskin, 2015)retain two main characteristics of telework, distance and the use of ICTs (Sqalli, 2020)). The notion of distance refers to a spatial or temporal dispersion in the performance of the professional activity away from the usual place where the result of the work is expected and away from any physical possibility for the manager to monitor the tasks using ICTs (Taskin L. , 2006), work is no longer understood as a place but as an activity that can be carried out outside traditional spatial and temporal frameworks (Leclercq-Vandelannoitte a. I., travail à distance et e-management : organisation et controle en entreprise., 2013) other criteria are associated with telework such as notions of control, a change in the relationship of authority, less control exercised by the manager but stronger through digital tools (Meier. Barabel, 2015).

When we talk about teleworking, we are talking about the teleworker, but also about his or her management, about the manager who is also in a teleworking situation. Remote management is defined as not being fundamentally different from traditional management, but nevertheless has its own specific features and must remain distinct from the usual local management (Vrignaud, l'influence du télétravail sur le management, 2010); This type of management can be defined as having to manage employees who are at least part-time and physically distant from the manager (Meier. Barabel, 2015) telework calls into question career management, but the most critical dimension seems to be that of control. When we look at this dimension of control, we come to consider notions as diverse as self-discipline, trust, autonomy, supervision, culture and commitment (Taskin & Tremplay, 2010).

This way of working is above all based on trust between the manager and his or her team, a trust which, although it cannot be decreed, must not blind us to the importance of

being able to negotiate an agreement, i.e. set the rules which will enable the rights and duties of each party to be contractualised. Teleworking is generating profound changes in the way people collaborate at work. It's a new configuration that requires: a profound cultural change to "free" ourselves from the culture of presenteeism and control management building a management system based on trust, taking work into account and steering activities in project mode and by objectives strengthening the manager's role of support and regulation with his or her teams. (Maline, 2017)

Remote management, often used in the case of teleworking, can be characterised by the acronym ACCORD (P.Morel & N.Turbé-Suetens, 2010), by autonomy meaning that the employee is able to manage his priorities alone without depending on his manager or other members of his team, and also by Competence, when working remotely the employee must be sufficiently qualified to carry out the tasks entrusted to him.

Trust, the most important dimension, the manager must be sure of the skills and organisational abilities of his employee, he must know how to arouse the confidence of his employees but also how to increase the trust that exists between them, despite the distance (Cayatt, 2009).

Organisation : Good organisation For the simple reason that work should no longer be assessed solely on results and no longer on the way in which the work has been carried out, but also on responsibility, it is first and foremost a question of the teleworker's responsibility to respect his contract and to carry out the tasks entrusted to him, But the manager himself also has a share of the responsibility, namely to communicate transparently about what he is doing, why he is doing it, but also about the organisational changes associated with this new type of work, and finally, distance does not mean the end of professional relations and exchanges. Communication is taking on added importance and needs to adapt to this new organisational model (P. Morel & N. Turbé-Suetens, 2010).

This remains a challenge for the manager; getting to know the employees is a key element of success, as it will enable an effective decentralisation of responsibilities and fruitful cooperation to be initiated under the best possible conditions.

We call a "teleworker" an employee who, on a regular basis and for a variable period of time, carries out professional activities outside his or her company, while remaining in contact with the company and his or her colleagues through the use of telecommunication processes (Kessous & Mtezger, 2005).

In these times of pandemic linked to COVID-19, when we speak of telework, we generally mean working from home, but in normal times, with the widespread use of ICTs, ANACT distinguishes three (03) forms of telework:

- Nomadic telework: this means working when travelling on business thanks to ICTs, regardless of location.
- Occasional teleworking: this is teleworking that is temporary or linked to individual constraints.
- pendular or alternating teleworking: this means being able to work some days on the employer's premises and at other times remotely.

The emergence of teleworking can certainly be explained by NICTs, with organisations increasingly moving into the virtual world. In fact, it is clear that teleworking is also a strategic issue insofar as this form of organisation is chosen on the basis of several criteria. It is in this context that teleworking has a considerable impact on the organisation of work. One of the advantages lies in the control, even the reduction of costs linked to operations and transport, which are accompanied by the desire to improve the reactivity of the company and the management of human resources boosting performance, boosting employee productivity

while providing the lifestyle change they are looking for (Benalcazan, 2003), teleworking makes it possible to benefit from greater flexibility, optimise workspaces, reduce lateness and absenteeism, save travel time and make a positive contribution to productivity (Technicien & informatique, 2020), beyond skills in terms of knowledge and know-how and for teleworking practices to be effective, it is necessary to have a high degree of autonomy, which represents a link between performance and well-being, the more autonomous the employee, the more he or she will be able to develop his or her abilities (P. Morel & N.Turbé-Suetens, 2010) to manage problem situations from a technical point of view (Kessous & Mtezger, 2005), but it also reduces fatigue and enables them to work in better conditions (P.Morel & N. Turbé-Suetens, 2010), it also leads to a reduction in the obstacles to the smooth running of the organisation and makes work flexible to increase responsiveness to the unexpected (Awjen, Donis, & Taskin, 2015). Of course, some jobs are better suited to teleworking than others, and the advantages include managing working hours, reducing stress and giving people a greater sense of freedom (Nathan, 2021).

In teleworking, the employee will have to learn to specialise his or her time as much as possible, because the success of teleworking depends on this oscillation between time spent collaborating on site and time spent thinking in teleworking, between the objective of reactivity and the objective of concentration. This is the key to making teleworking a lever for collective and individual performance in the service of quality of life at work.

3.BACKGROUND to the study

3.1 general procedures

Because of the current pandemic that has affected the world since March 2020, the Algerian state has taken all preventive measures against the spread of the COVID 19 virus, which aims to preserve the health of citizens; office work entailed a risk of mutual contamination within the premises themselves, but also possibly during the journey to work; certain activities open to the public, in particular the services of social security funds, were prohibited. For this reason, instructions were issued by the Ministry of Labour, Employment and Social Security in application of Executive Decree no. 20-21 of 21/03/2020 for the release of a certain category of personnel, namely:

- ☐ Pregnant women
- ☐ Women bringing up a child under the age of 15
- ☐ Staff suffering from a chronic illness
- ☐ Staff dependent on public or private transport, BACKGROUND to the study

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This will take effect from 22 March 2020 .

To deal with this pandemic, which requires urgent action to ensure the continuation of activities, the social security fund has resorted to teleworking. However, it can also be applied outside of these specific emergencies. It is within the IT and organisation department (DIO) that teleworking has been implemented; although it was an occasional practice before the crisis, during this pandemic it was assigned to the use of teleworking on a full-time basis, not only for the staff of the general management but also for the various heads of the wilaya computing centres.

Figure 01: Organisation chart of the IT and Organisation Department



Source: *produced by the authors in accordance with Article 10 of Executive Decree 92-07 of 04 January.*

3.2 The teleworking procedure within the social security fund

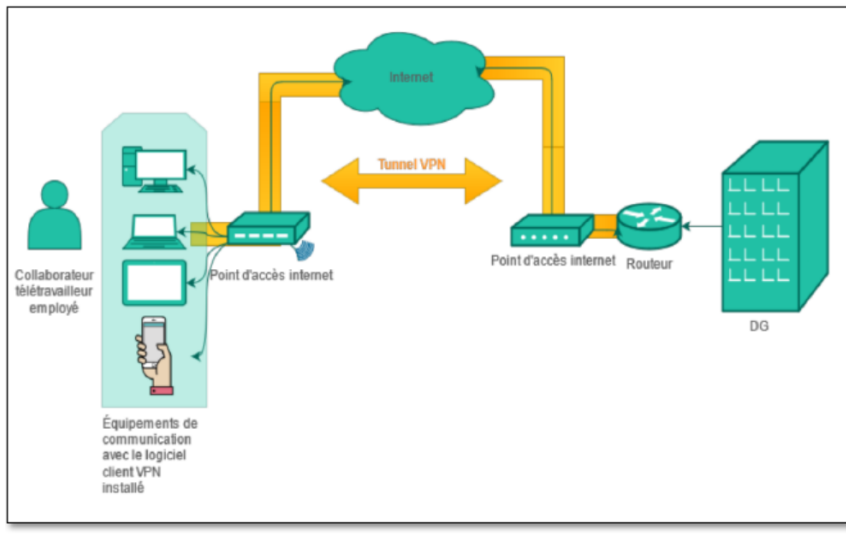
Today, the social security fund relies on information and communication technologies to gain mobility, flexibility and also financial gain, by investing in various means to enable its employees to telework (programmes; software; PC).

In order to ensure secure, reliable communication whenever and wherever employees are. It is through leased lines for the wide area network (WAN), which is synonymous with a reliable and secure link that enables their private network to be extended beyond the immediate geographical area, that employees remain permanently connected to the institution.

The Internet, which has now become a widespread infrastructure, has enabled this fund to create its own virtual private network (VPN) to meet the needs of employees and remote offices.

This network uses a public network to connect remote sites or users; the VPN uses virtual connections over the Internet.

The following diagram shows how VPN works

Figure 2: how VPN works

Source: *designed by the authors*

There are two types of VPN

- **Site-to-site:** Site-to-site VPNs, used to link remote sites with headquarters, can use today's most widespread transport technologies, such as the public Internet or ISP networks, via tunnelling and encryption to ensure data confidentiality and quality of service (QoS) for transport reliability.
- **Remote access:** enabling companies to use the Internet via ISPs to exchange information between remote PCs and the company's head office. It's the ideal solution for people on the move, remote workers or those working overtime to benefit from secure, high-speed connectivity via cable and ADSL lines.

The benefits of VPN

- 1) Convenience:** VPNs are a practical way of enabling employees, including those working remotely, to access their organisation's network easily without being physically present, while preserving the security of their private networks and resources.
- 2) Enhanced security:** Communication via a VPN connection is far more secure than other remote communication methods, as it prevents unauthorised people from accessing private networks. The geographical location of users is protected and not exposed on public, shared networks such as the Internet.
- 3) Ease of administration:** Using flexible VPN-specific software tools, users or groups of users can be easily added. This means that faster-growing organisations can extend their network coverage without adding new components or creating complicated network configurations.

4.METHODS AND MATERIALS:

As part of our research, we focused on a number of facts and situations that are not always perceptible to managers who are steeped in administrative routine. For this reason, the quantitative method provides detailed results on the experiences and perceptions of the players. This technique requires direct contact with the field in order to gather different testimonies that will enable us to obtain more knowledge.

To answer the evaluation questions, we conducted semi-structured interviews with the

teleworker population. Analysing the content of the interviews required a fairly complex methodological approach. The interviews were transcribed and, with the help of NVIVO software, we processed and analysed the results obtained.

Our research targeted the executives concerned by the subject of our research, in this case the staff of the IT department, of whom there were seven. In addition, and in order to support their testimonies, we also conducted an interview with the central director of this department.

The interview approach was based on a series of interviews, the aim being to address the various hypotheses by theme:

- Area 1: The practice and conditions of telework
- Area 2: Telework performance
- Area 3: Remote management and control
- Area 4: Prospects

The aim of the first area is to take stock of telework within this social security fund; the experience of teleworkers with this new way of working; their working environment; data security; As for the second axis, it aims at demonstrating the success of this new form of work organisation, the third axis aims at demonstrating the teleworker's feeling towards remote management and control, and as for the last axis, it aims at having the teleworkers' point of view on the perpetuity of this new way of working.

As far as the interview with the central director is concerned, the interview guide is subdivided into three axes:

- Area 1: The context in which telework was introduced
- Area 2: Changes linked to the introduction of telework
- Area 3: Future prospects

The objective of the first axis is to enrich our knowledge about the implementation of telework within the social security fund, the second axis is to know and to deepen our knowledge about the hierarchical changes undergone by this new organisational form of work, and for the third part the objective is to have the opinion of the decision-maker on telework and its perpetuity.

5. RESULTS AND DISCUSSION :

Our sample population consists entirely of male IT managers. Before the crisis, teleworking was an occasional activity, carried out because of the need for rapid access to solve problems that arose outside normal working hours.

Results axis 1: With regard to the analysis of our interviews on the practice and conditions of telework, this axis brings out the following results:

Prior to the pandemic, respondents stated that they occasionally worked from home, the majority of teleworkers were senior managers and in the IT and organisation professions.

As a result of COVID-19, teleworking, which had previously been occasional, has become a fully-fledged working method and has proved to be crucial to the continuation of the business. Moreover, during his interview, the central director stressed: "it was a period of major crisis, we found ourselves faced with a delicate situation, a special case which led us to have employees telework to continue the business, fortunately we had the advantage of having done it before, it was more or less feasible".

This new way of working is changing the whole way work is organised, and a number of people have found it to their advantage. Their satisfaction is mainly due to the fact that they can avoid travelling or spending time commuting, which is a source of stress on a daily basis.

In terms of the environment created by this new method, the confinement made the context more delicate and non-functional, the possibility of combining professional activities with family responsibilities presented a challenge for the employee, the fact of appropriating an isolated space, sometimes even reserving extra time slots in order to work, was not an easy thing to do, and management methods had to be adapted to the situation, particularly with regard to setting priorities.

Teleworking is a solution that must be accompanied by enhanced security measures, to guarantee the security of the information systems and the data processed; the cash desk is equipped with resources and a fairly effective security system and provides teleworkers with the necessary tools to be able to carry out their tasks, as the manager stated: "Security has three components: integrity, confidentiality and availability. We have set up a VPN to prevent direct exposure of the till's services and data on the Internet, and for PCs, tablets, etc., we make sure to install a firewall, antivirus software and a blocking tool for personal access".

Results axis 2: Regarding the performance of telework in terms of success factors of telework, quality of life at work but also maintaining the relationship at a distance, the axis highlights the following results:

Given the absence of telework regulations in the Labour Code and the fact that no agreement can determine the categories of people or types of position concerned by telework, the manager can decide to implement telework only or particularly for certain categories of personnel, however one of the manager's most important concerns is maintaining team output and performance. Teleworking is a solution that must be accompanied by enhanced security measures, to guarantee the security of the information systems and the data processed; the cash desk is equipped with resources and a fairly effective security system and provides teleworkers with the necessary tools to be able to carry out their tasks, as the manager stated: "Security has three components: integrity, confidentiality and availability. We have set up a VPN to prevent direct exposure of the till's services and data on the Internet, and for PCs, tablets, etc., we make sure to install a firewall, antivirus software and a blocking tool for personal access".

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To reconcile teleworking and performance, it is necessary to have both technical and behavioural skills, to manage one's time, set schedules and manage priority tasks in order to be able to organise one's assignments. To adapt to a new working system, all these elements represent a challenge for the teleworker, who has to be autonomous and deliver the expected results within the given deadlines.

In the same way, teleworking is first and foremost based on a double voluntary commitment: that of the employee and that of the manager, which requires a relationship of shared trust between them. The manager interviewed said: "Problems encountered can be managed remotely using the till's own tools, our priority is the till's core business, incidents are managed by our support team and it is through this that we can assess the teleworker's performance.

This method of supervision is based on monitoring and the results obtained, which gives the teleworkers the flexibility and autonomy they need to organise their work without the manager constantly checking on the progress of the professional content.

Results Axis 3, which includes remote management and control, deals with work culture, control and the management of remote relationships: To reconcile teleworking and performance, it is necessary to have both technical and behavioural skills, to manage one's time, set schedules and manage priority tasks in order to be able to organise one's assignments. To adapt to a new working system, all these elements represent a challenge for the teleworker, who has to be autonomous and deliver the expected results within the given deadlines.

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The organisational culture of an organisation is a pattern of behaviour linked to the way it works, its working relationships and its business lines. The further away an organisation's culture is from the concept of teleworking and remote management, the more difficult it is to adopt them.

Managing from a distance and adapting management to the teleworking situation implies new organisational methods, and carrying out one's activity while teleworking requires the direct line manager to adopt appropriate management methods, the main characteristics of which are trust and transparency.

Despite identifying the risks associated with authorising telework, the manager expressed favourable expectations of the selected employees in terms of achieving their objectives. The interview with the manager confirmed the importance of trust in authorising his practices: "It's true that granting my trust is a risk I have to take, and in any case there is no such thing as zero risk.

Management based on trust and the development of interdependence will create a kind of self-control. We need to know how to create team cohesion, assess the quality of work and optimise the use of communication tools to disseminate information.

Results Axis 4, on future prospects, highlights the following results:

There are obstacles to the development of telework within the caisse. It should be stressed that telework remains a new work organisation which depends on the will of the organisation and its employees, but also on the technological equipment available.

In Algeria, there is no legal framework for teleworking and no specific regulations, which hampers its development, although several employees have expressed their desire to continue working from home. This is still unthinkable, as the central director pointed out: "It needs to be framed by the administrative and legal aspects, so that it can be renewed in a regulatory manner. Partial teleworking would be ideal for the psychology of the employee - collective intelligence remains a motivation for the individual, and physical contact and communication are essential".

We will summarize the different notions observed through the testimonies of our participants and will try to offer some answers to our research question. The practical part shows that some of the elements discussed in the literature review can be found in the practice of telework and remote management within the Social Security Fund. Firstly, the various players emphasised that the Covid-19 crisis, which forced them to telework, enabled them to confirm the importance of teleworking for the continuation of their activity, as Awjen, Donis and Taskin (2015, p.18) pointed out. This point also refers to and confirms our first hypothesis. Both the theoretical and practical aspects agree on the positive or negative impact that teleworking can have, with respondents stating that they had a degree of autonomy over the way in which they managed their remote activity; This result is confirmed by P. Morel and N. turbé-suetens (2010, p. 135) who state that: "autonomy is the link between performance and well-being, the more autonomous the employee, the more he or she will be able to develop his or her abilities". But also in terms of saving time; the interviewees stated that they had more freedom to organise their time, which improved their quality of life, and that, following the pandemic, working from home gave them a sense of well-being and less stress following the spread of the virus. As identified by P. Morel ; N.turbé-suetens P. Morel ; N.turbé-suetens (2010,P.135) that: "teleworking reduces stress, and allows people to work in better conditions".

This crisis, which is closely linked to teleworking, has produced a number of difficulties for teleworkers, who say that they have not been able to reconcile their family life and their professional life during confinement, with the presence of children and sometimes even elderly people. This refers to Mello (2016, P. 19), who argues that "This problem is linked to a lack of boundaries between home and work".

The impact of teleworking is positive for both the employee and the organisation, with players stating that this method of working increases employee productivity as a result of fewer distractions such as commuting or being disturbed in the office, and allows for better concentration and organisation, as stated by Planterose (2014, p. 50), who argues that "thanks to teleworking, productivity and efficiency increase".

This new way of working highlights the involvement of managers in the implementation of new practices, the manager of the Social Security Fund states that he has put aside his uncertainty to make an act of trust towards his employees, he stresses that he has adopted methods whose management is based on trust and transparency, Cayatt (2009,P.32) indicates that The manager must know how to arouse the confidence of his employees but also how to increase the confidence between them, despite the distance". Finally, the various discussions agreed that telework could be extended outside the context of the crisis within the social security fund. B. Meier (2013, p. 688) points out that: "Employee aspirations and issues of well-being and work-life balance also lead to forms of occasional or partial teleworking", which confirms our second hypothesis. The analysis has therefore shown the interest in the practice of telework in organisations, particularly the case of this cash desk, for a small team which nevertheless teleworked informally, demonstrates that this practice has borne fruit in terms of achieving objectives, moreover the theme of telework being quite vast, it is linked to and impacts many other concepts, this document in fact develops certain aspects in a condensed manner such as, for example; Performance, well-being, management based on trust, regulations, all these aspects have an influence on telework, However, it might be interesting to develop these themes in more detail in other studies and to analyse in more detail the impact they might have on telework.

Our research, both at the theoretical level and through the qualitative analysis we carried out, enabled us to highlight a desire to telework on the part of the majority of interviewees. In order to ensure that the implementation of teleworking within this social security fund takes

place under the right conditions and is accepted by both employees and managers, it seems appropriate to set the organisational milestones for its implementation. However, it might be interesting to develop these themes in more detail in other studies and to analyse in more detail the impact they might have on telework.

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6. CONCLUSION

The transformation of society by digital technology is undeniable, and this technological evolution implies new work processes and new mentalities, as new generations are constantly looking for a better way of life.

The aim of this article is to study the rise of teleworking and its managerial implications within a social security fund. The Covid-19 pandemic has brought to light this new way of working, as well as new managerial practices.

Our case study shows that teleworking was not, however, a common practice within the fund, even in times of crisis, and the research carried out enabled us to understand why this was the case.

The results of our study enabled us to identify and analyse the practices and conditions associated with teleworking within the health insurance fund, particularly during the Covid-19 pandemic, which confirms our first hypothesis, which stipulates that teleworking is the most appropriate solution for continuing to operate in such circumstances.

Our study also enabled us to see that, over and above the technical obstacles, there are obstacles emanating from management. It is no longer possible to visually monitor employees and to demonstrate managerial control over the work relationship, which implies new constraints and problems.

Remote managers can no longer rely on face-to-face interaction to manage the team. Based on trust, the team regulates itself autonomously, while following the rules and standards established in advance by the manager.

However, there is still a need today for physical meetings and seminars. Working in an office is still the norm. It is possible to envisage a future where these practices will be totally obsolete and where social links will be virtual, which confirms our second hypothesis.

However, this work paves the way for future research, particularly into the regulatory aspect, the well-being of teleworkers, and a feasibility study of the costs involved in implementing telework.

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