

expert opinions collected from telephone interviews. The findings clarify some misconceptions about the factors affecting project overheads and provide useful evidence for practitioners and researchers to understand project overheads. Estimators who address the identified factors when assessing future project overhead costs can improve the accuracy of their cost estimates and project budgets.

Keywords: [Cost control](#) [cost estimating](#) [overheads](#)

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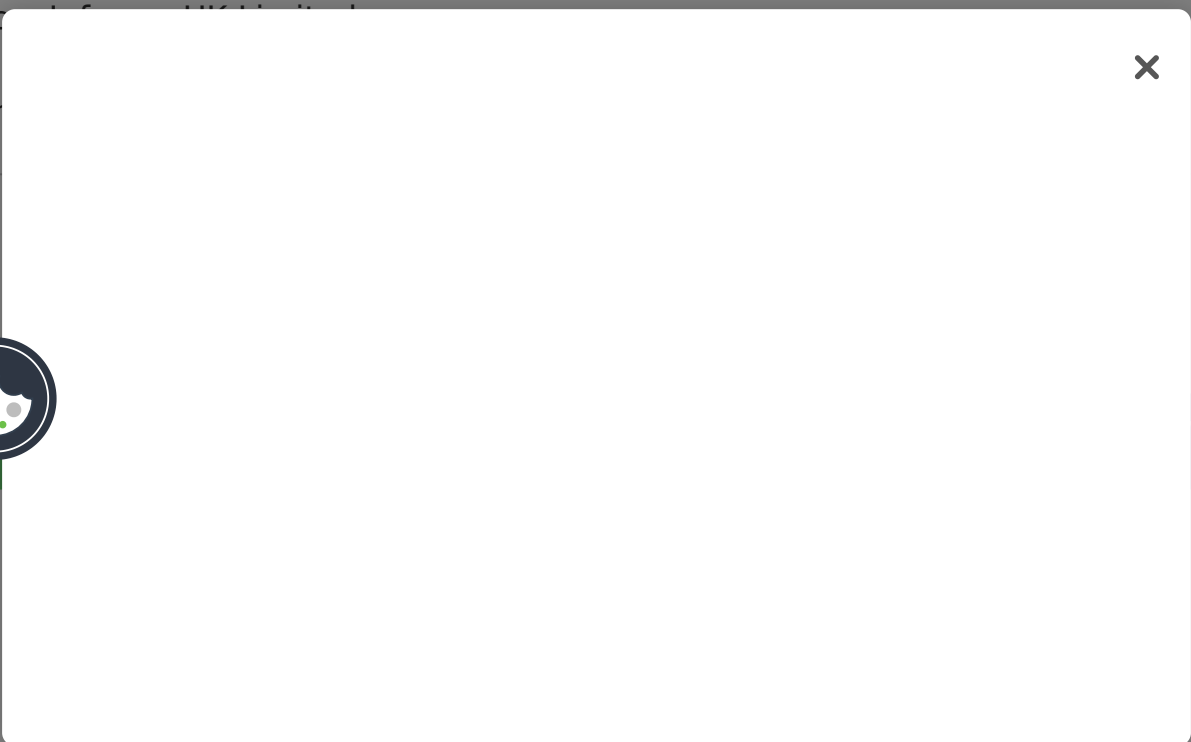
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