	Subcontractors	Consultants	Contracted Services
General Characteristics	<ul> <li>Institution or company</li> <li>Investigator(s) and other personnel are identified and assigned a specific level of effort</li> <li>Perform work as part of their institutional appointment and may use university facilities and resources</li> <li>Involved in programmatic decisions</li> </ul>	<ul> <li>Experts acting outside the University hired to provide advice and/or perform a service on the project; UNCG faculty/staff should not be listed as paid consultants on an UNCG project</li> <li>Do not have use of UNCG facilities and resources</li> <li>Not involved in programmatic decisions</li> </ul>	<ul> <li>Typically provides service(s) as part of normal business operations</li> <li>Does not have use of UNCG facilities and resources</li> <li>Not involved in programmatic decisions</li> </ul>
Budget	<ul> <li>Requires a detailed budget breakdown and written justification of all direct costs (e.g. salary, fringe, equipment, travel, supplies, publications).</li> <li>Indirect costs applied at the institution's federally negotiated rate. UNCG is allowed indirect costs on the first \$25,000 of each subcontract.</li> </ul>	<ul> <li>Typically bills by the day or hour and flat rate for deliverables is acceptable.</li> <li>Includes all costs and paid directly to the consultant.</li> </ul>	<ul> <li>Submits an invoice to UNCG on a per project basis</li> <li>Usually in the form of a quote for services and does not include a detailed budget and justification</li> <li>Contractor cannot claim F&amp;A costs</li> </ul>
Compliance	<ul> <li>Flow-down of prime sponsor terms and conditions</li> <li>Additional information</li> </ul>	Generally not subject to sponsor monitoring or reporting requirements	Generally not subject to sponsor monitoring or reporting requirements
Prior Approvals	<ul> <li>Formalized agreement that requires a signed letter of intent from the institution</li> </ul>	■ Formalized agreement not usually required	■ Formalized agreement with Purchasing