

| | Subcontractors | Consultants | Contracted Services |
|--------------------------------|--|---|--|
| General Characteristics | <ul style="list-style-type: none"> ▪ Institution or company ▪ Investigator(s) and other personnel are identified and assigned a specific level of effort ▪ Perform work as part of their institutional appointment and may use university facilities and resources ▪ Involved in programmatic decisions | <ul style="list-style-type: none"> ▪ 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 ▪ Do not have use of UNCG facilities and resources ▪ Not involved in programmatic decisions | <ul style="list-style-type: none"> ▪ Typically provides service(s) as part of normal business operations ▪ Does not have use of UNCG facilities and resources ▪ Not involved in programmatic decisions |
| Budget | <ul style="list-style-type: none"> ▪ Requires a detailed budget breakdown and written justification of all direct costs (e.g. salary, fringe, equipment, travel, supplies, publications). ▪ Indirect costs applied at the institution's federally negotiated rate. UNCG is allowed indirect costs on the first \$25,000 of each subcontract. | <ul style="list-style-type: none"> ▪ Typically bills by the day or hour and flat rate for deliverables is acceptable. ▪ Includes all costs and paid directly to the consultant. | <ul style="list-style-type: none"> ▪ Submits an invoice to UNCG on a per project basis ▪ Usually in the form of a quote for services and does not include a detailed budget and justification ▪ Contractor cannot claim F&A costs |
| Compliance | <ul style="list-style-type: none"> ▪ Flow-down of prime sponsor terms and conditions ▪ Additional information | <ul style="list-style-type: none"> ▪ Generally not subject to sponsor monitoring or reporting requirements | <ul style="list-style-type: none"> ▪ Generally not subject to sponsor monitoring or reporting requirements |
| Prior Approvals | <ul style="list-style-type: none"> ▪ Formalized agreement that requires a signed letter of intent from the institution | <ul style="list-style-type: none"> ▪ Formalized agreement not usually required | <ul style="list-style-type: none"> ▪ Formalized agreement with Purchasing |