

### Subrecipient v. Contractor Classification Form

Principal Investigator: \_\_\_\_\_ Prime Sponsor: \_\_\_\_\_  
 Proposed Subrecipient/Contractor Entity: \_\_\_\_\_ Rascal PT# \_\_\_\_\_  
 Title of Project: \_\_\_\_\_

#### PI RESPONSIBILITIES

**During proposal preparation:** The Principal Investigator (PI) will assist in determining the classification of an outside entity as a subrecipient or a contractor. This form should be completed at the time that funding is first requested from the sponsor.

**During subaward performance:** The Principal Investigator is responsible for monitoring the activities of the subrecipient to ensure that the subaward is used for authorized purposes, is in compliance with the terms and conditions of the subaward, and that performance goals under the subaward are being achieved.

- For more details on the expectations of proper subrecipient monitoring, see [Rascal Course TC7912](#) and see the [Sponsored Projects Subawards Policy](#).

**Instructions:** Check *all* boxes in *both* columns that describe the relationship with the entity. Submit the completed form to your Sponsored Projects Administration (SPA) Project Officer. A form should be completed for every subrecipient/contractor proposed in the proposal. **If the proposal is awarded, SPA uses the information below to make a determination as to the type of agreement needed.**

Column A: SUBRECIPIENT Characteristics	Column B: CONTRACTOR Characteristics
<p>The purpose of the proposed work is to carry out a portion of a prime award.</p> <p>Columbia University (within the sponsor’s guidelines) determines who is eligible to receive the subaward.</p> <p>The entity’s performance will be measured in relation to whether objectives of the prime award are met.</p> <p>The entity has responsibility for programmatic decision making.</p> <p>The entity uses the funds to carry out a program for a public purpose, as opposed to providing goods or services for the benefit of Columbia University.</p> <p><b><i>The entity is subject to the applicable program requirements and terms and conditions as specified in the prime sponsored award.</i></b></p>	<p>The purpose of the proposed work is to provide goods and/or services for Columbia University’s own use.</p> <p>The entity provides the goods and services within normal business operations.</p> <p>The entity provides similar goods and/or services to many different purchasers.</p> <p>The entity normally operates in a competitive environment.</p> <p>The entity provides goods and/or services that are primarily for the benefit of Columbia and only indirectly supports the operation of a federally sponsored project.</p> <p><b><i>The entity is not subject to the same compliance requirements of the prime sponsored award as a result of the contracting agreement, although similar requirements may apply for other reasons.</i></b></p>

**SUBRECIPIENT\*                      DETERMINATION (check one):                      CONTRACTOR**

\*For-profit entities classified as subrecipients require a written justification explaining why the entity is not a contractor. Use the space below; attach additional justification if needed.

PI Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**By signing this form, the Principal Investigator acknowledges understanding and acceptance of their responsibilities during proposal preparation and subrecipient monitoring, and affirms their commitment to follow University policy and guidance.**

## Guidance on Differentiating Between a Subrecipient and a Contractor

In determining whether Columbia University and another entity have a subrecipient relationship or a contractor relationship, *the substance of the relationship is more important than the form of the agreement*. All of the characteristics listed below may not be present in all cases, and judgment must be used in classifying each agreement as a subaward or a procurement contract. In the event there are questions relating to classifying a resource, please contact your SPA Project Officer for assistance.

### Subrecipient

**Subawards are processed through Sponsored Projects Administration (SPA). For more information, go to <https://research.columbia.edu/content/subawards>.**

The legal entity to which a subaward is made and which is accountable to the prime recipient for the use of the funds provided. An entity receiving a portion of the funds from a sponsored project is considered to be a subrecipient if it:

- Has programmatic involvement in the project identified by a separate scope of work, a separate budget and separate organization approval;
- Conducts substantive work (effort that engages directly in carrying out specific aims of the prime award);
- Has a director of the subaward who is considered the principal investigator (PI), and who may be considered a co-PI on the sponsored project with the PI at the prime institution;
- Has responsibility for programmatic decision-making;
- Has responsibility for adherence to applicable program compliance requirements (i.e. IRB/IACUC approvals, FCOI policies, etc.);
- Uses the sponsored funds to carry out the project at its institution as compared to providing goods or services for the project at Columbia University;
- Has the right to publish project results or serve as a co-author; and/or
- Has potentially patentable or copyrightable technology and intellectual property (IP) resulting from the project.

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### Contractors

#### 1. Consultant

An individual or company receiving a portion of the funds from the sponsored project is considered a consultant if he/she/it:

- Is an expert advisor;
- Is paid for time spent on a fixed hourly/daily basis, which includes travel expenses, supplies, etc.;
- Is using his/her/its own equipment and materials, **not** equipment or materials from his/her/its institution, for the work on the project;
- Is providing services that are specialized, highly technical, and commercially available;
- Is considered to be paid a “fee for service” whose work and IP belong to Columbia University;
- Pays his/her/its own taxes on earnings from the project;
- Is not employed by Columbia University in any other capacity; and/or
- Is not involved in programmatic work on the project; including project deliverables such as reports.

**\*Note** – Consultants may be considered Non-key Personnel, Other Significant Contributors, or, rarely, Key Personnel, on a sponsored project. PIs must carefully review the *role* of the consultant to make this determination.

#### 2. Vendor/Service Provider

An individual or company receiving a portion of the funds from a grant award is considered a vendor if he/she/it:

- Provides goods and/or services ancillary to the project;
- Is paid a flat fee;
- Provides similar goods or services to many different customers; and/or
- Is not involved in programmatic work on the project, including project deliverables such as reports.

Consultants and Vendors/Service Providers are processed through the Purchasing Department. For more information, go to <https://procurement.finance.columbia.edu/content/service-providers-and-consultants>.