BIOS

Instructions that will be used by the CPU in order to work with the basic hardware of a computer. BIOS also has instructions to load the above into RAM during the early part of the boot process. BIOS is stored on a ROM chip.

Device drivers

Instructions that will be used by the CPU and OS in order to work with the rest of (enhanced) hardware of a computer. The OS with aid of the registry loads the above into RAM during the latter part of the boot process. Device drivers are stored on the hard drive.