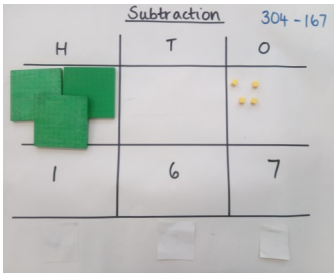


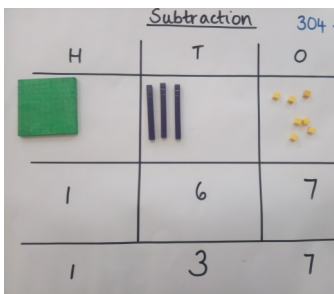
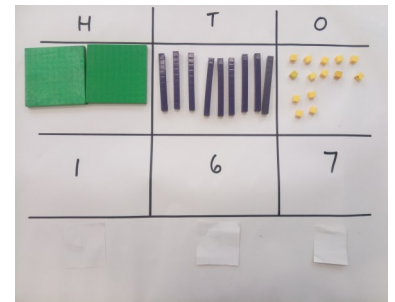


Written Calculation Policy—Subtraction



1. Lay out grid as shown, using Diennes for the minuend (304) and numerals below for the subtrahend (167), aligned in columns.

2. Starting at the ones column, subtract the number below from the amount above. If you can't, regroup from the next column up. In this case $100 \rightarrow 10 \times 10$ and $10 \rightarrow 10 \times 1$



3. Now you can complete the calculation in each column, by removing the number of diennes and counting how many remain. ($304 - 167 = 137$)

Use the pictorial alongside the formal method to bridge children's understanding of how the formal method works.

H	T	O
304		
1	3	7

2 9
3 10 14
- 1 6 7

1 3 7

Regroup from
H → T → U
to allow for
accurate subtraction