

Mathematics

Subtraction -Regrouping or Borrowing


When we subtract numbers, we write down the larger number first and the smaller number directly below it, **making sure to line up the Place Value columns. Then we take away.**

Like this:

$$47 - 12 = 35$$

47
-12

35



But what if a Place Value column has a **smaller number on the top**?

Like this:

32
-15

How do we work out 2 - 5 ?

We're going to follow a few steps. If you follow them well, you will learn in no time:

In cases where there is a smaller number in the top column, we **BORROW** 1 **TEN** from the next column to the left.

Here we go:


32
-15

2 is less than 5

We will have to borrow 1 TEN from the tens column.

2
3 2
-15

OH NO



That will leave us with 2. We then add that 1 **TEN** to the number in the ones column. And work out the rest of the sum.

2
3 2
-15

→

2
3 2
-15

7

12 - 5 = 7

→

2
3 2
-15

17

2 - 1 = 1