## Pencil and paper procedures (subtraction)

As outcomes, Year 2 pupils should, for example:	As outcomes, Year 3 pupils should, for example:
	Use informal pencil and paper methods (jottings) to support, record and explain partial mental methods, building on existing mental strategies. Discuss and compare methods and explain orally how they work.
	TU – TU, developing to HTU – TU or HTU – HTU
	Do this first not crossing the tens or hundreds boundary, then crossing either the tens or the hundreds boundary. For example:
	A: counting up from the smaller to the larger number (complementary addition)
	84 - 56 56 + 4 + 20 + 4 = 84
	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
	$783 - 356  783 - \frac{356}{4} to 360  783 - \frac$
	356 360 400 700 783 300 to 700 <u>83</u> to 783 427
	B: compensation (take too much, add back)
	84 - 56 = 84 - 60 + 4 = 24 + 4 = 28
	$ \begin{array}{c}                                     $
	$783 - 356 = 783 - 400 + 44$ $= 383 + 44$ $= 427$ $383 take 400$ $\frac{+44}{300}$ $120$ $\frac{7}{427}$
	For column recording, know that units line up under units, tens under tens, and so on.
	C: decomposition Begin to record calculations in preparation for an efficient standard method.
	81 = 80 + 1 = 70 + 11 - $57 = 50 + 7$ 20 + 4 = 24