

MATHEMATICS - Grade 2
Quarter 2 - Module 7 Subtraction of Numbers and Solving Problems Less Than 1000 With and Without Regrouping Including Money
Self-Learning Module (SLM)
MATATAG Curriculum
First Edition, 2025

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Introductory Message

This Self-Learning Module (SLM) is prepared so that you, our dear learners, can continue your studies and learn while at home. Activities, questions, directions, exercises, and discussions are clearly stated for you to understand each lesson.

Each SLM is composed of different parts. Each part shall guide you step-by-step as you discover and understand the lesson prepared for you.

A Pre-test is provided to measure your prior knowledge on lessons in each SLM. This will tell if you need to proceed on completing this module, or if you need to ask your facilitator or your teacher's assistance for better understanding of the lesson. At the end of each module, you need to answer the post-test to self-check your learning. Answer keys are provided for each activity and test. We trust that you will be honest in using these.

In addition to the material in the main text, Notes to the Teachers are also provided to the facilitators and parents for strategies and reminders on how they can best help you on your home-based learning.

Please use this module with care. Do not put unnecessary marks on any part of this SLM. Use a separate sheet of paper in answering the exercises and tests. Read carefully the instructions before performing each task.

If you have any questions in using this SLM or any difficulty in doing the tasks in this module, do not hesitate to consult your teachers or facilitator.

Thank you.

For the learner

Welcome to the Mathematics - Grade 2 Self-Learning Module (SLM) on Subtraction of Numbers and Solving Problems Less Than 1000 With and Without Regrouping Including Money!

In this learning resource, you will have the opportunity to enjoy and successfully achieve relevant competencies at your own pace.

This module offers fun and meaningful opportunities for both guided and independent learning. You will engage with the material and become an active participant in your learning journey.

This module has the following parts and corresponding icons:



What I Need to Know

This gives you an idea of the skills or competencies you are expected to learn in the module.



What I Know

This part includes an activity that aims to check what you already know about the lesson to take. If you get all the answers correctly, you may decide to skip this part.



What's In

This is a brief drill or review to help you link the current lesson with the previous one.



What's New

In this portion, the new lesson is introduced to you in various ways such as through a story, a song, a poem, a problem opener, an activity or a situation.



What is It

This section provides a brief discussion of the lesson. This aims to help you discover and understand new concepts and skills.



What's More

This comprises activities for independent practice to concretize your understanding and skills about the topic. You may check the answers to the exercises using the Answer Key at the end of the module.

**What I Have Learned**

This includes questions or blank sentence/ paragraph to be filled in to process what you learned from the lesson.

**What I Can Do**

This section provides an activity which will help you transfer your new knowledge or skill into real life situations or events.

**Assessment**

This is a task which aims to evaluate your level of mastery in achieving the learning competency.

**Additional Activities**

In this portion, another activity is given to you to enrich your knowledge or skill of the lesson learned. It also ensures retention of learned concepts.

Answer Key

This contains answers to all activities in the module.

At the end of this module, you will also find:

References

This is a list of all sources used in developing this module.

The following are some reminders in using this module:

1. Use the module with care. Avoid unnecessary mark/s on any part of the module. Use a separate sheet of paper in answering the exercises.
2. Answer *What I Know* before moving on to the other activities included in the module.
3. Carefully read the instructions before doing each task.
4. Observe honesty and integrity in doing the tasks and in checking your answers.
5. Finish the task at hand before proceeding to the next.
6. Return this module to your teacher/facilitator once you are through with it.

If you encounter any difficulty in doing the tasks in this module, consult your teacher or facilitator. Always bear in mind that you are not alone. We hope that through this material, you will experience meaningful learning and gain a deep understanding of the relevant competencies.

For the facilitator

Welcome to the (Mathematics Grade 2) Self-Learning Module on (Subtraction of Numbers and Solving Problems Less Than 1000 With and Without Regrouping Including Money)!

The Curriculum Implementation Division (CID) through the Learning Resource Management Section (LRMS) launched this module in cooperation with the Division's Teacher Developers, Learning Resource Evaluators (LREs), Information and Technology Officer, and subject matter experts in Mathematics and English. This has been especially developed, quality-assured, and validated to enable you to help the learners overcome their educational obstacles—personal, social, and economic—while meeting the standards outlined in the MATATAG Curriculum.

This learning resource hopes to engage the learners in guided and independent learning activities. It further aims to help them acquire the needed 21st century skills while taking into consideration their needs and circumstances.

As a facilitator, you are expected to orient the learners on how to use this module. You also need to keep track of their progress while allowing them to manage their learning. In addition, you are enjoined to encourage and assist the learners as they do the tasks contained in the module.

MATHEMATICS

Subtraction of Numbers and Solving
Problems Less Than 1000 With and
Without Regrouping Including Money



What I Need to Know

Good day everyone! This module was designed to help you deepen your understanding on subtracting numbers using different methods or strategies.

The module contains lessons on:

- **Lesson 1:** Subtraction of Numbers Less Than 1000 Without Regrouping
- **Lesson 2:** Subtraction of Numbers Less Than 1000 With Regrouping
- **Lesson 3:** Solve 1- and 2 - Step Problems Involving Subtraction Less Than 1000 Involving Money with or without Regrouping

After going through this module, you are expected to:

1. Subtract numbers, where both numbers are less than 1000 without regrouping.
2. Subtract numbers, where both numbers are less than 1000 with regrouping.
3. Solve 1 and 2-step problems involving subtraction where both numbers are less than 1000 involving money with or without regrouping.

Lesson 1 - Subtraction of Numbers Less Than 1000 Without Regrouping



What I Know

How well you know the lesson you learned from the previous module? It's good that you still retain the knowledge and skills you gained. Let's see if you have learned much by doing this pretest. Are you ready?

Directions: Subtract the following numbers. Example is given below.

Example:

$$\begin{array}{r} 748 \\ - 614 \\ \hline 134 \end{array}$$



What's In

1.
$$\begin{array}{r} 364 \\ - 52 \\ \hline \square \end{array}$$

2.
$$\begin{array}{r} 267 \\ - 104 \\ \hline \square \end{array}$$

3.
$$\begin{array}{r} 287 \\ - 142 \\ \hline \square \end{array}$$

4.
$$\begin{array}{r} 562 \\ - 35 \\ \hline \square \end{array}$$

5.
$$\begin{array}{r} 365 \\ - 194 \\ \hline \square \end{array}$$

Directions: Find the difference. Choose the letter of the correct answer.

1. $63 - 45 = \underline{\hspace{2cm}}$

- a. 17
- b. 18
- c. 28
- d. 29

2. $70 - 28 = \underline{\hspace{2cm}}$

- a. 30
- b. 32
- c. 42
- d. 43

3. $81 - 46 = \underline{\hspace{2cm}}$

- a. 35
- b. 36
- c. 37
- d. 45

4. $65 - 17 = \underline{\hspace{2cm}}$

- a. 28
- b. 38
- c. 47
- d. 48

5. $43 - 16 = \underline{\hspace{2cm}}$

- a. 26
- b. 27
- c. 37
- d. 38



What's New

Are you excited to learn? You are about to learn the lessons that this module requires you to know, understand, solve, and most importantly enjoy. You may start now!

Let's read and solve.

Mang Pedro harvested 345 ripe mangoes. He sold 132. How many ripe mangoes were left?



Answer the following questions:

1. Who harvested ripe mangoes? _____
2. How many mangoes were harvested? _____
3. How many ripe mangoes did he sell? _____
4. How many ripe mangoes were left? _____



What is It

A. Using short-cut method.

Here are the steps on how to subtract the numbers.
Subtract the digits on each place value column.

Hundreds	Tens	Ones
3	4	5
- 1	3	2
<hr/>	<hr/>	<hr/>

Step 1: Subtract the digits in Ones Place.

Hundreds	Tens	Ones
3	4	5
- 1	- 3	- 2
<hr/>	<hr/>	<hr/>
		(3)

Step 2: Subtract the digits in Tens Place.

Hundreds	Tens	Ones
3	4	5
- 1	- 3	- 2
<hr/>	<hr/>	<hr/>
	(1)	3

Step 3: Subtract the digits in Hundreds Place.

Hundreds	Tens	Ones
3 - 1 — 2	4 - 3 — 1	5 - 2 — 3

Step 4: Combine the difference.

Hundreds	Tens	Ones
3 - 1 — 2	4 - 3 — 1	5 - 2 — 3

Therefore, there are **213** ripe mangoes were left.

B. Using Expanded Form:

We can also express the numbers in expanded form to show subtraction.

$\begin{array}{r} 345 \\ - 132 \\ \hline \end{array}$	=	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 0 5px;">Hundreds</td> <td style="padding: 0 5px;">Tens</td> <td style="padding: 0 5px;">Ones</td> </tr> </table>	Hundreds	Tens	Ones
Hundreds	Tens	Ones			
	=	$300 + 40 + 5$			
	=	$100 + 30 + 2$			
	=	$200 + 10 + 3$			

Answer: 213



What's More

This is a complete self-check activity so we could be able to know whether or not you learned something about the lesson. So, here we go! Do It Yourself!

A. Subtract using short-cut method.

Hundreds	Tens	Ones
8	6	3
- 4	5	1
<hr/>	<hr/>	<hr/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Answer: _____

B. Subtract using expanded form.

	Hundreds	Tens	Ones
759	700	50	9
-324	300	20	4
<hr/>	<hr/>	<hr/>	<hr/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

_____ + _____ + _____

Answer: _____



What I Have Learned

Can you still remember the steps in subtracting numbers without regrouping? If so, let's check if you can do it.

Directions: Select the correct answer inside the box to complete the steps in subtracting numbers.

Hundreds	Ones	Tens
----------	------	------

When subtracting numbers:

- First, subtract the _____ Place.
- Then, subtract the _____ Place.
- Finally, subtract the _____ Place.



What I Can Do

Now that you have learned how to subtract numbers without regrouping, you are now ready to solve on your own. Are you ready?

Directions:

A. Subtract numbers using short-cut method or short form.

Example: $\begin{array}{r} 863 \\ - 240 \\ \hline 623 \end{array}$

1.) $\begin{array}{r} 146 \\ - 24 \\ \hline \end{array}$

2.) $\begin{array}{r} 350 \\ - 120 \\ \hline \end{array}$

3.) $\begin{array}{r} 473 \\ - 231 \\ \hline \end{array}$

B. Expand the numbers then subtract.

Example:

$$\begin{array}{r} 975 \\ - 634 \\ \hline \end{array} = \begin{array}{r} \underline{900} + \underline{70} + \underline{5} \\ \underline{600} + \underline{30} + \underline{4} \\ \hline \underline{300} + \underline{40} + \underline{1} = \end{array} \boxed{341}$$

4.) $267 = \underline{\quad} + \underline{\quad} + \underline{\quad}$

$- 152 = \underline{\quad} + \underline{\quad} + \underline{\quad}$

$\underline{\quad} + \underline{\quad} + \underline{\quad} = \boxed{\quad}$

5.) $578 = \underline{\quad} + \underline{\quad} + \underline{\quad}$

$- 342 = \underline{\quad} + \underline{\quad} + \underline{\quad}$

$\underline{\quad} + \underline{\quad} + \underline{\quad} = \boxed{\quad}$

Lesson 2 - Subtraction of Numbers Less Than 1000 With Regrouping



What's New

Now, that you have mastered the activity given to you, for sure you will find it easy to go through the next lesson. However, it's a bit more of challenge when you go deeper to the next lesson.

Let's read and solve.

Aling Rosa displayed 562 pieces of roses in front of the church. Ana, her daughter, helped her sell 195 pieces of roses. How many roses were left?



Answer the following questions:

1. Who displayed roses in front of the church?
2. How many roses did Aling Rosa display?
3. How many roses did Ana sell?
4. How many roses were left?



What is It

To subtract numbers less than 1000 with regrouping, follow these steps:

A. Using short-cut method.

Step 1: Subtract the digits in Ones Place.

Since **2 is less than 5**, borrow ten from the Tens Place, then add to the digit in Ones Place. Write down the difference (**7**) in the Ones Place column.

$$12 - 5 = 7$$

Hundreds	Tens	Ones
5	5	12
5	5	2
<u>-1</u>	<u>-9</u>	<u>-5</u>
		7

Step 2: Subtract the digits in Tens Place.

Since **5 is less than 9**, borrow 10 from the Hundreds Place, then add to the digit in the Tens Place. Write down the difference (**6**) in the Tens Place.

$$15 - 9 = 6$$

Hundreds	Tens	Ones
4	15	12
4	5	2
<u>-1</u>	<u>-9</u>	<u>-5</u>
	6	7

Step 3: Subtract the digits in the Hundreds Place. Write down the difference (3) in the Hundreds Place column.

$$4 - 1 = 3$$

Hundreds	Tens	Ones
4	15	12
5	6	2
<u>-1</u>	<u>-9</u>	<u>-5</u>
3	6	7

Step 4: Finally, combine all the difference.

Hundreds	Tens	Ones
4	15	12
5	6	2
<u>-1</u>	<u>-9</u>	<u>-5</u>
3	6	7

Therefore, there are **367 roses** were left.

B. Expanded Form:

We can also express the numbers in expanded form to show subtraction.

562	=	400	+	500	+	15	+	12	
<u>-195</u>	=	100	+	90	+	5			
			300	+	60	+	7	=	367

Remember:

To subtract whole numbers with regrouping, start with the ones place. If the digit in the minuend is smaller than the digit in the subtrahend, regroup from the next place value to the left.



What's More

You have just finished the different method on subtracting with regrouping. Now, let's practice together.

Directions: Subtract the following number sentence using the short-cut method.

Example:

$$\begin{array}{r} 862 \\ - 17 \\ \hline 845 \end{array}$$

$$\begin{array}{r} 1.) \quad 463 \\ - \quad 35 \\ \hline \end{array}$$

$$\begin{array}{r} 2.) \quad 372 \\ - 135 \\ \hline \end{array}$$

$$\begin{array}{r} 3.) \quad 530 \\ - 284 \\ \hline \end{array}$$

$$\begin{array}{r} 4.) \quad 825 \\ - 635 \\ \hline \end{array}$$

$$\begin{array}{r} 5.) \quad 425 \\ - 168 \\ \hline \end{array}$$



What I have learned

Directions: Select the correct word inside the box to complete the paragraph.

How do you subtract numbers with regrouping?

smaller,
regroup,
Ones Place

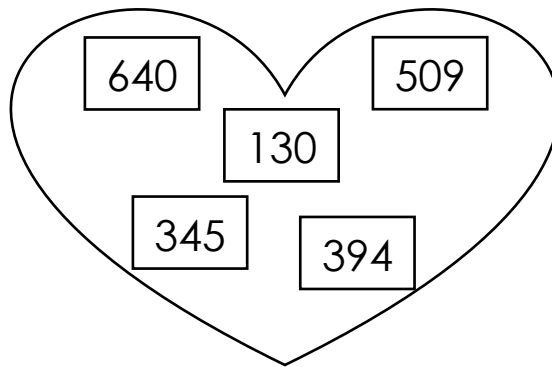
To subtract whole numbers with regrouping,
start with the (1.) _____. If the digit in
the minuend is (2.) _____ than the digit in the
subtrahend, (3.) _____ from the next place to
the left.



What I can do

Well, let's see how much you have learned. I know you can do it. So, good luck kids!

Directions: Find what number is being asked. Choose your answer inside the heart.



Example:

What is the difference of 746 and 52?

$$\begin{array}{r} 746 \\ - 52 \\ \hline 694 \end{array}$$

1. Subtract 523 and 178.
2. Take away 81 from 721.
3. What number is 620 minus 490?
4. From 746 subtract 352.
5. If 217 is subtracted from 726, what is the answer?

Lesson 3 - Solve 1 and 2-Step Problems Involving Subtraction Including Money



What I Know

How well you know the lesson you learned from the previous lesson? It's good that you still retain the knowledge and skills you gained. Let's see if you have learned much by doing this pretest. Are you ready?

Directions: Read and understand the problem.

There were 690 books in the school library. The children borrowed 76 books. How many books were left in the library?



1. What is asked in the problem?
 - a. Number of children.
 - b. Number of books borrowed.
 - c. Number of books in the library.
 - d. Number of books left in the library.

2. What are the given numbers?
- a. 690 and 75
 - b. 690 and 76
 - c. 790 and 75
 - d. 790 and 76
3. What is the operation to be used?
- a. Addition
 - b. Subtraction
 - c. Multiplication
 - d. Division
4. What is the number sentence?
- a. $690 - 76 = N$
 - b. $690 - 56 = N$
 - c. $690 - 54 = N$
 - d. $790 - 76 = N$
5. What is the answer?
- a. 414 books
 - b. 514 books
 - c. 614 books
 - d. 714 books



What's New

Are you excited to learn more?

Directions: Read and understand the problem.

Problem 1: Clean Hands

Tacurong Pilot Elementary School teachers want to teach pupils about personal health care.

There are 486 pupils attended the orientation about proper hand washing. If there are 235 boys, how many are girls?



What Is It

Let us learn how to solve problems using the basic steps.

Steps	Answer
1. What is asked?	How many are girls?
2. What are the given numbers?	There are 486 pupils. There are 235 boys.
3. What is the operation?	Subtraction

4. What is the number sentence?	$486 - 235 = N$
5. What is the answer?	$\begin{array}{r} 486 \\ - 235 \\ \hline 251 \end{array}$ <p>There are 251 girls.</p>

Problem 2:

Lito earned ₱78.50 for selling bottles. He spent ₱35.00 for his project. How much was left to Lito?



Answer the following questions.

Steps	Answer
1. What is asked in the problem?	Money left from Lito's earnings.
2. What are the given number?	₱78.50 selling of bottles ₱35.00 spent for project
3. What is the operation?	Subtraction
4. What is the number sentence?	$₱78.50 - ₱35.00 = N$

5. What is the answer?	$ \begin{array}{r} 78.50 \\ -35.00 \\ \hline \text{₱}43.50 \end{array} $ <p>₱43.50 was left to Lito.</p>
------------------------	-----------------------------------------------------------------------------------------------------------------

Problem 3: Fruit Salad

Mother prepared a fruit salad for snack. She bought 8 melons, 7 papayas, 11 bananas, and 5 cans of milk. How many fruits were used more than the cans of milk?



Answer the following questions.

Steps	Answer
1. What is asked?	The difference between the number of fruits and the number of cans of milk.
2. What are the given numbers?	8 melons 7 papayas 11 bananas 5 cans of milk
3. What is the first step?	Add: $ \begin{array}{r} 8 \\ 7 \\ + 11 \\ \hline 26 \end{array} $

<p>4. What is the second step?</p>	<p>Subtract:</p> $\begin{array}{r} 26 \\ - 5 \\ \hline 21 \end{array}$
<p>5. What is the answer?</p>	<p>There were 21 more fruits than cans of milk.</p>



What's More

There are 57 red balloons, 28 blue balloons and 105 white balloons for sale. How many more white balloons than red and blue balloons are there?

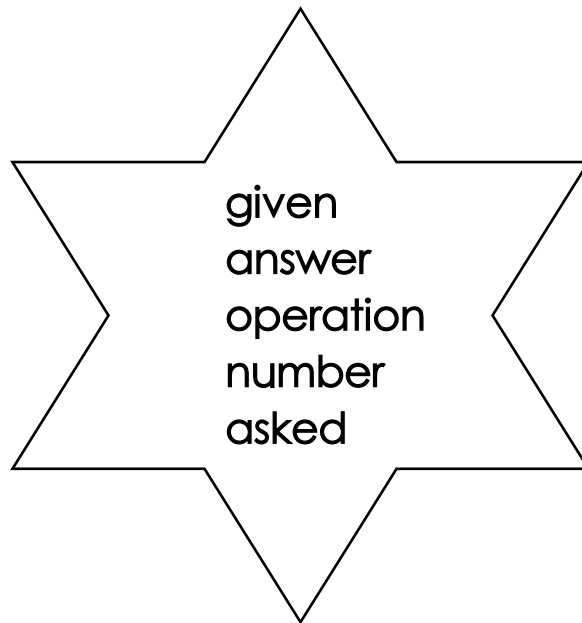
Answer the following questions:

1. What is asked? _____
2. What are the given numbers? _____
3. What is the first step? _____
4. What is the second step? _____
5. Write the complete answer? _____



What I have learned

Here are the guide questions to answer the word problems. Choose the correct answer inside the star.



1. What is _____ in the problem?
2. What are the _____ numbers?
3. What is the _____ to be used to solve the problem?
4. What is the _____ sentence?
5. What is the _____?



What I can do

Put into Practice! Apply the steps in solving the word problem below.

Mrs. Dela Cruz instructed her pupils to collect empty bottles for their project. The boys collected 235 bottles while the girls collected 187 bottles. How many empty bottles did the boys collect than the girls?

1. What is asked in the problem? _____
2. What are the given numbers? _____
3. What is the operation to be used? _____
4. What is the number sentence? _____
5. Write the complete answer. _____



Assessment

A. Directions: Subtract the following numbers. Choose and circle the letter of the correct answer.

$$\begin{array}{r} 1.) \quad 586 \\ - \quad 72 \\ \hline \end{array}$$

- a. 513
- b. 514
- c. 413
- d. 414

$$\begin{array}{r} 2.) \quad 638 \\ - \quad 328 \\ \hline \end{array}$$

- a. 310
- b. 311
- c. 410
- d. 411

$$\begin{array}{r} 3.) \quad 416 \\ - \quad 90 \\ \hline \end{array}$$

- a. 126
- b. 226
- c. 326
- d. 426

$$\begin{array}{r} 4.) \quad 730 \\ - \quad 105 \\ \hline \end{array}$$

- a. 624
- b. 625
- c. 725
- d. 726

B. Read and solve the problem.

Susan has ₱586.00. She spends ₱173.00 for her project. How much money does Susan have left?

- a. ₱313.00
- b. ₱314.00
- c. ₱413.00
- d. ₱414.00



Additional Activities

Directions: Read and understand the word problem then solve.

Aling Rosa had a big flower garden. She harvested 75 red roses, 50 white roses, and 34 yellow roses. If she sold 140 roses, how many roses were left?

1. What is asked in the problem? _____
2. What are the given numbers? _____
3. What is the first step? _____
4. What is the second step? _____
5. Write the complete answer. _____

Answer Key

<p>LESSON 1: <i>What I Know</i></p> <ol style="list-style-type: none"> 312 163 145 527 171 <p><i>What In</i></p> <ol style="list-style-type: none"> b c a d b <p><i>What's New</i></p> <ol style="list-style-type: none"> Mang Pedro 345 132 213 <p><i>What's More</i></p> <ol style="list-style-type: none"> 412 $400+30+5=435$ <p><i>What I Have Learned</i></p> <p>First, Ones Second, Tens Third, Hundreds</p> <p><i>What I can do</i></p> <ol style="list-style-type: none"> 122 230 242 $200+60+7$ 236 <p>$100+50+2$ $100+10+5=115$</p>	<p>LESSON 2: <i>What's New</i></p> <ol style="list-style-type: none"> Aling Rosa 562 195 367 <p><i>What's More</i></p> <ol style="list-style-type: none"> 428 237 246 190 257 <p><i>What I Have Learned</i></p> <ol style="list-style-type: none"> Ones Place smaller regroup <p><i>What I Can Do</i></p> <ol style="list-style-type: none"> 345 640 130 394 509 	<p>LESSON 3: <i>What I Know</i></p> <ol style="list-style-type: none"> d b b a c <p><i>What's More</i></p> <ol style="list-style-type: none"> The difference of white balloons and red and blue balloons. 57, 28, 105 $57+28=85$ $105-85=20$ 20 white balloons <p><i>What I have Learned</i></p> <ol style="list-style-type: none"> asked given operation number answer <p><i>What I can do</i></p> <p>Assessment:</p> <ol style="list-style-type: none"> b a c b c <p><i>Additional Activities</i></p> <ol style="list-style-type: none"> Number of Roses left. 75,50,34,140 $75+50+34=159$ $159-140=19$ There were 19 roses left.
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DISCLAIMER

This Self-learning Module (SLM) in **MATHEMATICS 2- Quarter 2 Module 7** titled **“Subtraction of Numbers and Solving Problems Less Than 1000 With and Without Regrouping Including Money”** was developed by SDO TACURONG with the primary objective of preparing for and addressing the demands of the MATATAG Curriculum. Contents of this module were based on DepEd’s Learning Competencies anchored on the MATATAG Curriculum. This is a supplementary material to be used by all learners of Tacurong City in all public schools beginning SY 2024-2025. The process of LR development was observed in the production of this module. This is version **1.0**. We highly encourage feedback, comments, and recommendations.

For inquiries or feedback, please write or call:

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