Subtraction of Rupees and Paise

Understanding Notes

In this topic, we learn how to subtract amounts of money. When subtracting money, it's important to subtract the paise first, and then the rupees.

$$
\begin{array}{r}
₹ \quad 12 \\
3\ 10\ 7\ \cancel{7}\ 12 \\
\cancel{4}\ \cancel{0}\ \cancel{8} . \cancel{3}\ \cancel{2} \\
-\ 1\ 7\ 4 . 8\ 3 \\
\hline
2\ 3\ 3 . 4\ 9 \\
\end{array}
$$

Steps to Subtract Money:

i. **Subtract Paise First:** Start by subtracting the paise (the smaller unit).

ii. **Convert Paise to Rupees:** If the paise in the minuend (number being subtracted from) is smaller than the paise in the subtrahend (number being subtracted), borrow 1 rupee (which is 100 paise).

iii. **Subtract Rupees:** After paise is handled, subtract the rupees.

Examples:

➢ **₹ 15.75 – ₹ 8.50**

✓ **Subtract paise:** 75 – 50 = 25 paise.

✓ **Subtract rupees**: 15 – 8 = 7 rupees.

Answer: ₹ 7.25.

➢ **₹ 20.60 – ₹ 5.30**

✓ **Subtract paise:** 60 – 30 = 30 paise.

✓ **Subtract rupees:** 20 – 5 = 15 rupees.

Answer: ₹ 15.30.

➢ **₹ 30.40 – ₹ 12.75**

✓ **Subtract paise:** 40 – 75 (We need to borrow 1 rupee) = 140 – 75 = 65 paise.

✓ **Subtract rupees:** 30 – 13 = 17 rupees.

Answer: ₹ 17.65.

➢ **₹ 18.90 – ₹ 7.45**

✓ **Subtract paise:** 90 – 45 = 45 paise.

✓ **Subtract rupees:** 18 – 7 = 11 rupees.

Answer: ₹ 11.45.

- ➢ **₹ 25.55 – ₹ 13.80**
- ✓ **Subtract paise:** 55 – 80 (We need to borrow 1 rupee) = 155 – 80 = 75 paise.
- ✓ **Subtract rupees:** 25 – 14 = 11 rupees.

Answer: ₹ 11.75.

Visual Representation:

- ➢ **₹ 10.50 – ₹ 3.40**
- ✓ **Subtract paise:** 50 – 40 = 10 paise.
- ✓ **Subtract rupees:** 10 – 3 = 7 rupees.

Answer: ₹ 7.10.

Summary:

- Subtract paise first, then borrow if needed.
- Subtract rupees after paise subtraction.
- Make sure to borrow when paise in the minuend is less than the paise in the subtrahend.