
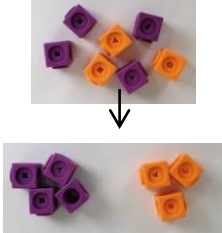
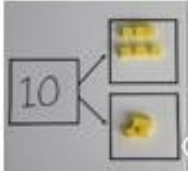

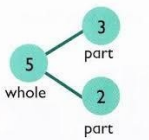
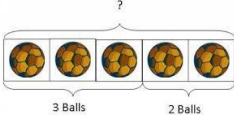


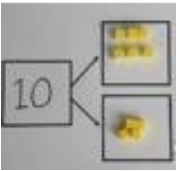
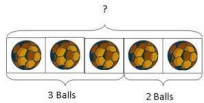





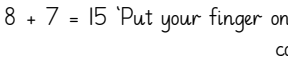
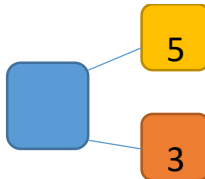
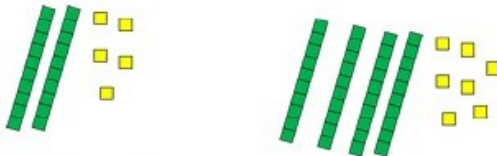

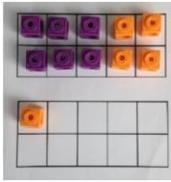

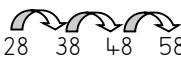

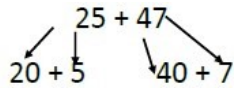


Progression in Calculation Policy 2023-2024

Addition	Concrete	Pictorial	Abstract
Foundation	<p>Use part-part whole model.</p> <p>Use cubes to add two numbers together as a group or in a bar.</p>    <p>Simple word problems using their fingers.</p>  <p>$5 + 1 = 6$</p>	<p>Make a record in pictures, words or symbols of addition activities already carried out.</p> <p>Use pictures to add two numbers together as a group or in a bar.</p>    <p>Initially use a number track to count on for addition, counting on from the largest number: $8 + 7 = 15$ 'Put your finger on number eight and count on seven.'</p>	<p>Children will engage in a wide variety of songs, games and activities.</p> <p>They will begin to relate addition to combining two groups of objects, first by counting all of them and then from counting on from the largest number.</p> <p>Using quantities and objects children add two single digit numbers.</p> <p>Children may be introduced to written 'number sentence' e.g. $4 + 3 = 7$</p> <p>Construct number sentences to go with practical activities.</p>
Year 1	<p>Use part-part whole model.</p> <p>Use cubes to add two numbers together as a group or in a bar.</p>  	<p>Use pictures to add two numbers together as a group or in a bar.</p>    <p>number</p>	<p>Children will continue to practice counting on from any number e.g. 'Put five in your head and count on four.'</p> <p>Using the part-part whole diagram to move into the abstract</p>



Progression in Calculation Policy 2023-2024

	<p>Start with the larger number on the bead string and then count on to the smaller number 1 by 1 to find the answer.</p> 	<p>Initially use a number track to counting on from 8 + 7 = 15 'Put your finger on 8'</p> 					
Year 2	<p>Model using dienes , place value counters and numicon</p>  <p>Regrouping to make 10. 6 + 5 = 11</p>   <p>Start with the bigger number and use the smaller number to make 10.</p>	<p>Counting on in ones and tens using an empty number line, within 100...</p> <p>28 + 5 = 33</p>  <p>28 + 30 = 58</p>  <p>Also using Bar Model</p>  <p>7 + 3 = 10</p>	<p>25 + 47</p>  <p>20 + 40 = 60</p> <p>5 + 7 = 12</p> <p>60 + 12 = 72</p> <table border="1" data-bbox="1684 810 1998 906"><tr><td>23</td><td>25</td></tr><tr><td colspan="2">?</td></tr></table> <p>23 + 25 = 48</p> <p>Number line approach may also be modelled to children as another approach to addition.</p>	23	25	?	
23	25						
?							



Progression in Calculation Policy 2023-2024

Year 3	<div><div><div><div>T</div><div>O</div></div><div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div></div><div>Model using Dienes or numicon</div></div><div>Add together the ones first, then the tens.</div><div><div><div>Tens</div><div>Units</div></div><div><div>45</div><div>34</div></div><div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div></div><div><div>7</div><div>9</div></div></div></div> <div><div><div><div>100</div><div>10</div><div>1</div></div><div><div>20</div><div>20</div><div>20</div><div>20</div><div>10</div></div><div><div>21 + 42 =</div><div>+ 21</div><div>+ 42</div></div></div></div> <div>Move to using place value counters</div>	<div>Further develop the use of the empty number line with calculations that bridge 100:</div> <div>78 + 46 = 124</div> <div><div>+40</div><div>+6</div></div> <div>78118124</div> <div>Introduce column method</div> <div>63 + 32 = 95</div> <div><div>60 + 3</div><div>+ 30 + 2</div><div>90 + 5 = 95</div></div>	<div>223</div> <div>+114</div> <div>337</div> <div>Add the ones first, then the tens, then the hundreds.</div>
Year 4	<div>Continue to use dienes or Place Value counters for adding, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand.</div> <div><div><div>Hundreds</div><div>Tens</div><div>Ones</div></div><div><div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div><div><div><div></div><div></div></div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div></div></div><div><div><div><div>7</div><div>1</div><div>5</div><div>1</div></div><div><div></div><div></div><div></div><div></div></div></div></div><div>Draw representations using pv grid.</div></div>	<div>Further develop the formal written method of addition, with three-digit numbers. Revisit the expanded method first, if necessary.</div> <div>176 + 147 = 323</div> <div>176</div> <div>+147</div> <div>13 (6 + 7)</div> <div>110 (70 + 40)</div> <div>200 (100 + 100)</div> <div>323</div>	

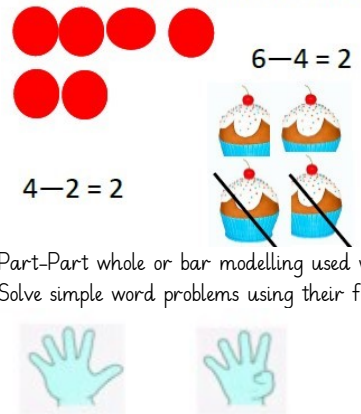
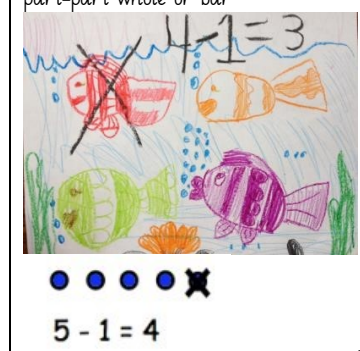


Progression in Calculation Policy 2023-2024

			<p>This will lead into the formal written method.</p> $1845 + 526 = 2371$ 1845
Year 5	Use Year 4 method if appropriate	Use Year 4 method if appropriate	<p>Continue to teach the use of empty number lines with larger numbers (and decimals), as appropriate.</p> <p>Continue to develop the formal written method for addition with larger numbers (and decimal numbers) and with the addition of three or more numbers.</p> $£154.75 + £233.82 = £388.57$ $\begin{array}{r} 154.75 \\ + 233.82 \\ \hline 388.57 \end{array}$
Year 6	Use Year 4 method if appropriate	Use Year 4 method if appropriate	<p>Our aim is that by the end of Y6, children use mental methods (with jottings) when appropriate, but for calculations that they cannot do in their heads, they use an efficient formal written method accurately and with confidence.</p>

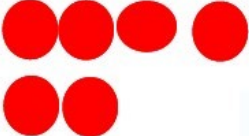

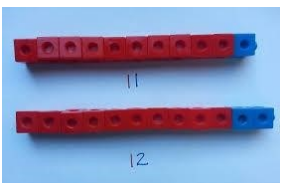
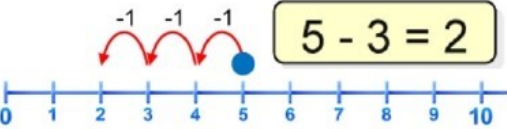
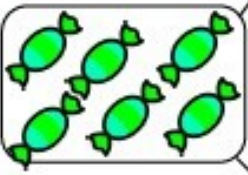




Progression in Calculation Policy 2023-2024

Subtraction	Concrete	Pictorial	Abstract
Foundation	<p>Use physical objects, counters , cubes etc to show how objects can be taken away.</p>  <p>Part-Part whole or bar modelling used with counters Solve simple word problems using their fingers</p>	<p>Children draw representations of the objects. Including part-part whole or bar</p>  <p>model.</p>	<p>Children will engage in a wide variety of songs, games and activities Using quantities and objects children subtract two single digit numbers.</p> <p>Children may be introduced to written 'number sentence' e.g. $7 - 3 = 4$</p>

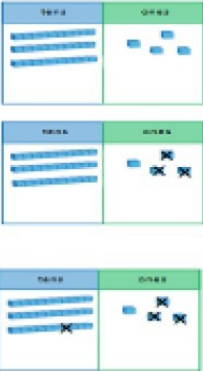
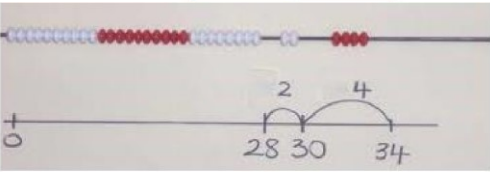
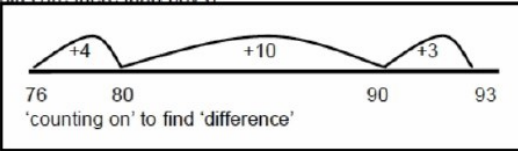




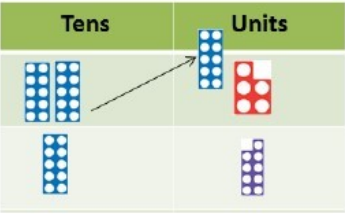
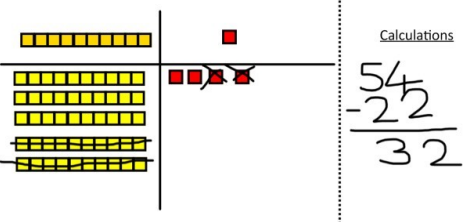
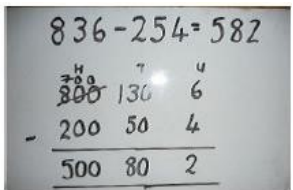


Progression in Calculation Policy 2023-2024

<p>Year 1</p>	<p>Use physical objects, counters , cubes etc to show how objects can be taken away.</p> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;"> $6 - 4 = 2$ </div> </div> <div style="display: flex; align-items: center;"> <div style="margin-right: 20px;"> $4 - 2 = 2$ </div>  </div> <p>Part-Part whole or bar modelling used with counters</p> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;"> <p>Use cubes to build towers or make bars to find the difference</p> </div> </div>	<div style="text-align: center;">  <p>$5 - 3 = 2$</p> </div> <p>Count back in ones using a number line.</p> <p>Also using number line to count on to find the difference</p> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;">   </div> </div> <p>Use pictorial representations to show the part.</p>	<p>Putting number in head and counting back.</p> <p>Move to using numbers within the part whole model.</p> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">12</div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">5</div> <div style="border: 1px solid black; padding: 5px;">7</div> </div> </div> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 80%;">8</td> <td style="width: 20%;">2</td> </tr> </table> <div style="margin-top: 20px;"> $10 = 8 + 2$ $10 = 2 + 8$ $10 - 2 = 8$ $10 - 8 = 2$ </div>	8	2
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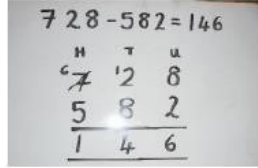
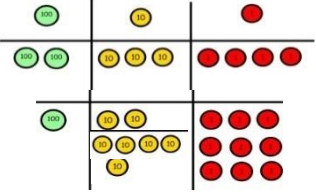
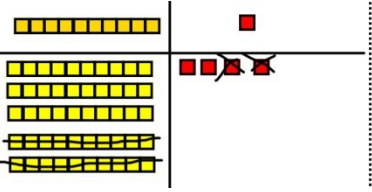
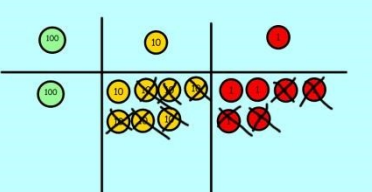


Progression in Calculation Policy 2023-2024

<p>Year 2</p>	<p>$34 - 13 = 21$</p>  <p>Use Dienes to show how to partition the number when subtracting without regrouping.</p>  <p>$34 - 28$</p> <p>Use a bead bar or bead strings to model counting to next ten and the rest.</p> <p>Finding difference</p>	 <p>Use a number line to count on to next ten and then the rest.</p> <p>Children draw representations of Dienes and cross off.</p>  <p>$43 - 21 = 22$</p>	<p>Counting back using an empty number line within 100, in ones...</p> <p>$34 - 6 = 28$</p>  <p>And in tens... $58 -$</p>  <p>$30 = 28$</p> <p>$28 \quad 38 \quad 48 \quad 58$</p> <p>If children are confident, use efficient jumps:</p>  <p>$76 - 45 = 31$</p> <p>$31 \quad 36$</p> <p>76</p>
<p>Year 3</p>	 <p>Begin with dienes or Numicon. Move to PV counters, modelling the exchange of a ten into ten ones. Use the phrase 'take and make' for exchange.</p>	<p>Children to continue to use number line approaches leading to strategy below.</p>  <p>Calculations</p> $\begin{array}{r} 54 \\ - 22 \\ \hline 32 \end{array}$	<p>Begin by partitioning into PV columns</p>  <p>Then move to a formal method</p>

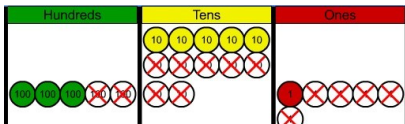
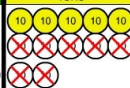

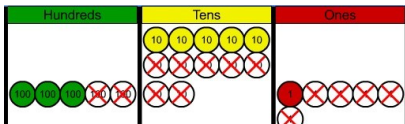
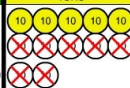

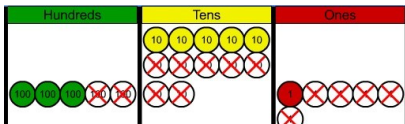
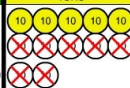



Progression in Calculation Policy 2023-2024

			
Year 4	<p>234 - 179</p>  <p>Model process of exchange using Numicon, base ten and then move to PV counters.</p>	<p>Draw the Base 10 or place value counters alongside the written calculation to help to show working.</p>  <p>Calculations</p> $\begin{array}{r} 542 \\ - 22 \\ \hline 520 \end{array}$  <p>Calculations</p> $\begin{array}{r} 176 \\ - 64 \\ \hline 112 \end{array}$	<p>Continue to develop the formal written method for subtraction with three and four digit numbers, returning to an expanded method and using base ten materials, if necessary.</p> <p>Move onto larger numbers</p> $3625 - 1219 = 2406$ $\begin{array}{r} 115 \\ 3625 \\ - 1219 \\ \hline 2406 \end{array}$




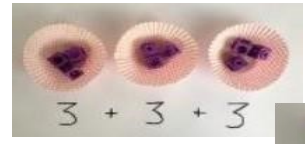





Progression in Calculation Policy 2023-2024

Year 5-6	<p>Show children how the concrete method links to the written method alongside your working. Cross out the numbers when exchanging and show where we write our new amount.</p>	<table border="1"><thead><tr><th>Hundreds</th><th>Tens</th><th>Ones</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr><tr><td>5 2</td><td>12 7</td><td>6 5</td></tr><tr><td>3</td><td>5</td><td>1</td></tr></tbody></table> <p>Draw the counters onto a place value grid and show what you have taken away by crossing the counters out as well as clearly showing the exchanges you make.</p> <div data-bbox="916 660 1229 900"><p>42 - 18 = 24</p><p>Step 1</p><p>10 10 10 10</p><p>Step 2</p><p>10 10 10</p><p>Step 3</p><p>10 10 10 10 = 24</p></div> <p>When confident, children can find their own way to record the exchange/regrouping.</p>	Hundreds	Tens	Ones				5 2	12 7	6 5	3	5	1	<p>Continue to teach the use of empty number lines with larger numbers (and decimals), as appropriate.</p> <p>Continue to develop the formal written method for addition with larger numbers (and decimal numbers) and with the addition of three or more numbers.</p> <p>£154.75 + £233.82 = £388.57</p> <div data-bbox="1520 474 1704 564"><p>154.75 + 233.82 ----- 388.57</p></div> <p>Ensure that the decimal points line up.</p>
Hundreds	Tens	Ones													
															
5 2	12 7	6 5													
3	5	1													






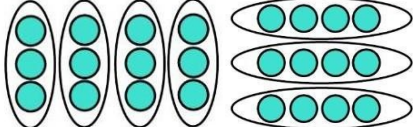
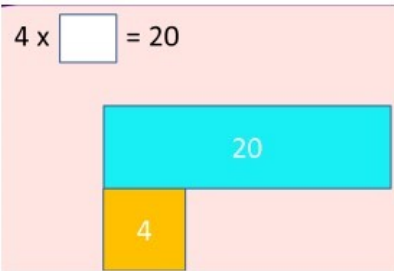



Progression in Calculation Policy 2023-2024

Multiplication	Concrete	Pictorial	Abstract
Foundation	<p>Children to use counters and through song, begin to count in a given multiple. Part –part whole used with counters</p>  <p>Begin to use resources to count in repeated groups of the same size: count in twos; fives; tens</p>	<p>Children draw visual representations of maths problems involving repeated addition and doubling.</p>	<p>Children shown multiplication number sentence alongside visual representation.</p> <p>Children explore different objects to make doubles- dice, spots on ladybirds. Children shown abstract 'number sentence' alongside visual representation.</p>  <p>Children are able to chant in twos, fives and tens</p>
Year 1	<p>In practical activities and through discussion they will begin to solve problems involving doubling.</p> <p>Three apples for me and three apples for you. How many apples altogether?</p> 	   <p>Use different objects to add</p>	<p>Write addition sentences to describe objects and pictures.</p>  <p>$2 + 2 + 2 + 2 + 2 = 10$</p> <p>Use pictorial including number lines to solve problems have 2 toys in a box. How many toys</p>

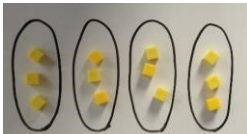
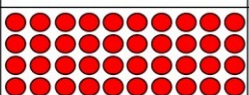



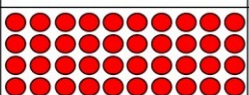



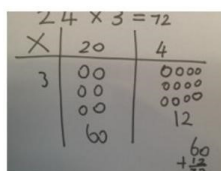
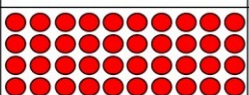





Progression in Calculation Policy 2023-2024

	<p>Children arrange counters for them to use to count in multiples.</p>  	<p>equal groups</p>	<p>would I have if I had 5 boxes altogether?</p> 
Year 2	<p>Create arrays using counters and cubes and Numicon.</p>   <p>Pupils should understand that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication</p>	<p>Use representations of arrays to show different calculations and explore commutatively.</p>  <p>4×3 or 3×4</p> <p>Using Bar model approach to show missing number problems.</p> 	<p>$12 = 3 \times 4$</p> <p>$12 = 4 \times 3$</p> <p>Use an array to write multiplication sentences as well as a number line to reinforce repeated addition</p>  <p>$5 + 5 + 5 = 15$</p> <p>$3 + 3 + 3 + 3 + 3 = 15$</p> <p>$5 \times 3 = 15$</p> <p>$3 \times 5 = 15$</p>



Progression in Calculation Policy 2023-2024

	<p>does not affect the answer.</p> 																																												
Year 3	<p>Show the link with arrays to first introduce the grid method.</p> <table border="1" data-bbox="486 485 853 620"><tr><td>x</td><td>10</td><td>3</td></tr><tr><td>4</td><td></td><td></td></tr></table> <p>4 rows of 10 4 rows of 3</p> <p>Move on to using Base 10 to move towards a more compact method.</p> <p>4 rows of 13</p> <table border="1" data-bbox="486 932 786 1083"><tr><td>x</td><td>T</td><td>U</td></tr><tr><td></td><td></td><td></td></tr></table> <p>Move on to place value counters to show how we are finding groups of a</p>	x	10	3	4			x	T	U				<p>Children can represent their work with place value counters. E.g. Counters using colours to show different amounts or just use the circles in the different columns to show their thinking as shown below.</p>  <p>The grid method may be used to show how this relates to a formal written method.</p> <table border="1" data-bbox="983 916 1272 987"><tr><td>x</td><td>300</td><td>20</td><td>7</td></tr><tr><td>4</td><td>1200</td><td>80</td><td>28</td></tr></table> <p>Bar Modelling to support children with problem solving.</p>	x	300	20	7	4	1200	80	28	<p>Start with multiplying by one digit numbers and showing the clear addition alongside the grid.</p> <table data-bbox="1599 533 1767 860"><tr><td>327</td></tr><tr><td>x 4</td></tr><tr><td>28</td></tr><tr><td>80</td></tr><tr><td>1200</td></tr><tr><td>1308</td></tr></table> <p>This may lead to a compact method.</p> <table border="1" data-bbox="1498 884 1709 1059"><tr><td></td><td>3</td><td>2</td><td>7</td></tr><tr><td>x</td><td></td><td></td><td>4</td></tr><tr><td></td><td>1</td><td>3</td><td>0</td></tr><tr><td></td><td></td><td>2</td><td>8</td></tr></table>	327	x 4	28	80	1200	1308		3	2	7	x			4		1	3	0			2	8
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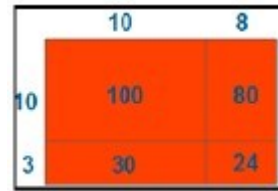
Progression in Calculation Policy 2023-2024

	<p>number. We are multiplying by 4 so we need 4 rows.</p> <p>Calculations 4×126</p> <p>Fill each row with 126.</p> <p>Calculations 4×126</p> <p>Add up each column, starting with the ones making any exchanges needed.</p> <p>Then you have your answer.</p>										
Year 4-6	<p>Children can continue to be supported by place value counters at the stage of multiplication</p> <p>Calculations $64 \times 3 = 192$</p>	<p>The grid method may be used to show how this relates to a formal written method.</p> <table border="1"> <tr> <td>x</td> <td>300</td> <td>20</td> <td>7</td> </tr> <tr> <td>4</td> <td>1200</td> <td>80</td> <td>28</td> </tr> </table> <p>Continue to use bar modelling to support understanding.</p>	x	300	20	7	4	1200	80	28	<p>Start with multiplying by one digit numbers and showing the clear addition alongside the grid.</p>
x	300	20	7								
4	1200	80	28								



Progression in Calculation Policy 2023-2024

It is important at this stage that they always multiply the ones first and note down their answer followed by the tens which they note below.



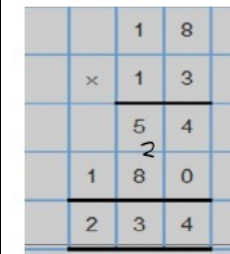
Bar modelling and number lines can support learners when solving problems with multiplication alongside the formal written methods.

$$\begin{array}{r}
 327 \\
 \times 4 \\
 \hline
 28 \\
 80 \\
 1200 \\
 \hline
 1308
 \end{array}$$

$$\begin{array}{r}
 327 \\
 \times 4 \\
 \hline
 1308
 \end{array}$$

This may lead to a compact method.

Years 5 and 6 to develop compact formal



18 x 3 on the first row

(8 x 3 = 24, carrying the 2 for 20, then 1 x 3)

18 x 10 on the 2nd row. Show

multiplying by 10 by putting zero in units first

$$\begin{array}{r}
 1234 \\
 \times 6 \\
 \hline
 7404 \\
 12340 \\
 \hline
 19744
 \end{array}$$


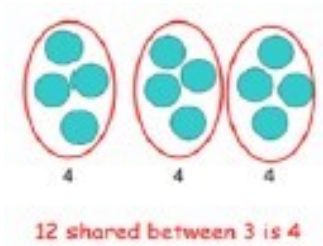
(1234 x 6)

(1234 x 10)

method

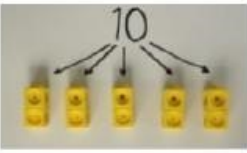

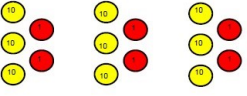
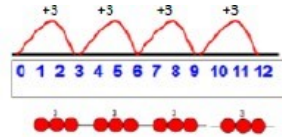
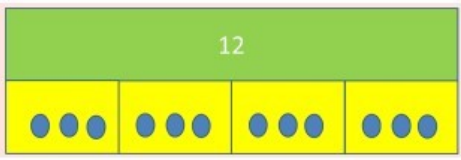
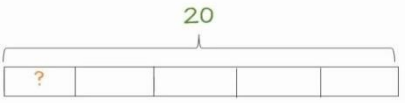
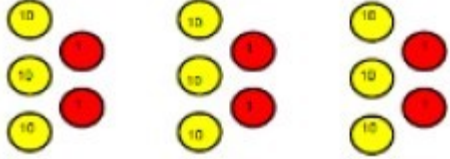
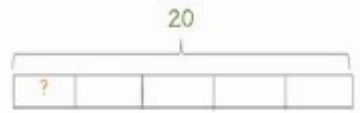


Progression in Calculation Policy 2023-2024

Division	Concrete	Pictorial	Abstract
Year 1/EYFS	<p>Children will share objects into equal groups and through discussion they will begin to solve problems involving halving and sharing.</p>  <p>I have 10 cubes, can you share them equally into 2 groups? Children use counters with partpart whole model.</p>	<p>Children to use pictures to support their sharing of quantities.</p>  <p>Children find □ using counters and can also show this by drawing their own representations.</p>	<p>12 shared between 3 is 4.</p> <p>Also introduce division sign</p> $12 \div 3 = 4$ <p>Foundation to be shown number sentence alongside pictorial and concrete support.</p>
Year 2	Use counters, cubes or place value counters to aide understanding.	Use bar modelling or number lines to support understanding.	$28 \div 7 = 4$



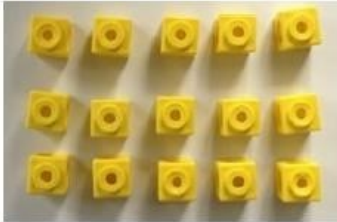
Progression in Calculation Policy 2023-2024

	  $96 \div 3 = 32$ 	 $12 \div 3 = 4$  $12 \div 4 = 3$ <p>Think of the bar as a whole. Split it into the number of groups you are dividing by and work out how many would be within each group.</p>  $20 \div 5 = ?$ $5 \times ? = 20$	<p>Divide 28 into 7 groups. How many groups are there?</p>
Year 3	<p>Use cubes, counters or place value counters to aid understanding.</p> $96 \div 3 = 32$ 	<p>Continue to use bar modelling or number lines to support understanding.</p>  $20 \div 5 = ?$ $5 \times ? = 20$ <p>Can also be used for division with remainders</p>	<p>Introduce the formal layout.</p> $24 \div 3 = 8$ $\begin{array}{r} 8 \\ 3 \overline{) 24} \end{array}$



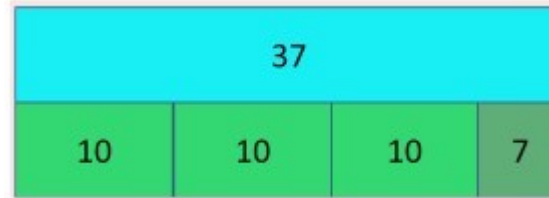
Progression in Calculation Policy 2023-2024

Make stronger links to division and multiplication through the use of arrays.

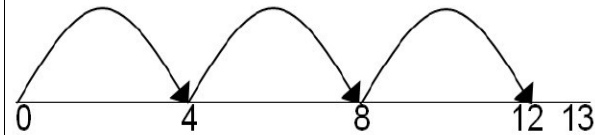


15 divide by 5 = 3

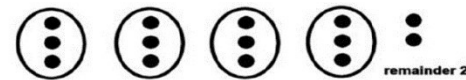
37 divided by 10



Jump forward in equal jumps on a number line then see how many more you need to jump to find a remainder.



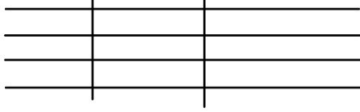
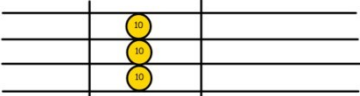
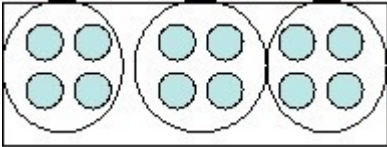


Draw dots and group them to divide an amount and clearly show a remainder.



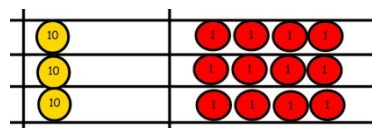


Progression in Calculation Policy 2023-2024

<p>Year 4- 6</p>	<div style="text-align: center;"> <p>Tens Units</p> <p>3 2</p>  </div> <p>3</p> <p>Use place value counters to divide using the bus stop method alongside</p> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;"> <p>Calculations</p> $42 \div 3$ </div> </div> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;"> <p>Start</p> $42 \div 3 =$ </div> </div> <p>with the biggest place value, we are sharing into three groups. We can put 1 ten in each group and we have 1 ten left over.</p> <div style="display: flex; align-items: center;">  <div style="margin-left: 20px;"> <p>40</p> </div> </div>	<p>Students can continue to use drawn diagrams with dots or circles to help them divide numbers into equal groups.</p>  <p>Encourage them to move towards counting in multiples to divide more efficiently.</p>	<p>Begin with divisions that divide equally with no remainder.</p> $\begin{array}{r} 218 \\ 3 \overline{) 654} \end{array}$ <p>4 $\overline{) 872}$</p> $\begin{array}{r} 86r2 \\ 3 \overline{) 2432} \end{array}$ <p>5 $\overline{) 432}$</p> <p>Move onto</p> <p>divisions with a remainder.</p> <p>Finally move into decimal places to divide the total accurately.</p> $\begin{array}{r} 14.6 \\ 35 \overline{) 511.0} \end{array}$
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Progression in Calculation Policy 2023-2024

	<p>We exchange this ten for ten ones and then share the ones equally among the groups.</p>  <p>We look how much in 1 group so the answer is 14.</p>								
Year 6	<div>Long division</div> <table border="1"> <thead> <tr> <th>1. Divide.</th><th>2. Multiply & subtract.</th><th>3. Drop down the next digit.</th></tr> </thead> <tbody> <tr> <td> <div> <div>h t o</div> <div>1</div> <div>2) 278</div> </div> <p>Two goes into 2 one time, or 2 hundreds $\div 2 = 1$ hundred.</p> </td><td> <div> <div>h t o</div> <div>1</div> <div>2) 278</div> <div>-2</div> <div>0</div> </div> <p>Multiply $1 \times 2 = 2$, write that 2 under the two, and subtract to find the remainder of zero.</p> </td><td> <div> <div>h t o</div> <div>18</div> <div>2) 278</div> <div>-2</div> <div>07</div> </div> <p>Next, drop down the 7 of the tens next to the zero.</p> </td></tr> </tbody> </table>			1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.	<div> <div>h t o</div> <div>1</div> <div>2) 278</div> </div> <p>Two goes into 2 one time, or 2 hundreds $\div 2 = 1$ hundred.</p>	<div> <div>h t o</div> <div>1</div> <div>2) 278</div> <div>-2</div> <div>0</div> </div> <p>Multiply $1 \times 2 = 2$, write that 2 under the two, and subtract to find the remainder of zero.</p>	<div> <div>h t o</div> <div>18</div> <div>2) 278</div> <div>-2</div> <div>07</div> </div> <p>Next, drop down the 7 of the tens next to the zero.</p>
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Progression in Calculation Policy 2023-2024

	Divide.	Multiply & subtract.	Drop down the next digit.
	$\begin{array}{r} \text{h t o} \\ 13 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \end{array}$ <p>Divide 2 into 7. Place 3 into the quotient.</p>	$\begin{array}{r} \text{h t o} \\ 13 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 1 \end{array}$ <p>Multiply $3 \times 2 = 6$, write that 6 under the 7, and subtract to find the remainder of 1 ten.</p>	$\begin{array}{r} \text{h t o} \\ 13 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 18 \end{array}$ <p>Next, drop down the 8 of the ones next to the 1 leftover ten.</p>
	1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.
	$\begin{array}{r} \text{h t o} \\ 139 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 18 \end{array}$ <p>Divide 2 into 18. Place 9 into the quotient.</p>	$\begin{array}{r} \text{h t o} \\ 139 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 18 \\ \underline{-18} \\ 0 \end{array}$ <p>Multiply $9 \times 2 = 18$, write that 18 under the 18, and subtract to find the remainder of zero.</p>	$\begin{array}{r} \text{h t o} \\ 139 \\ 2 \overline{) 278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 18 \\ \underline{-18} \\ 0 \end{array}$ <p>There are no more digits to drop down. The quotient is 139.</p>