

#Offline 31 bit full subtractor

P	Q	R	D	B
0	0	0	0	0
0	0	1	1	1
0	1	0	1	1
0	1	1	0	1
1	0	0	1	0
1	0	1	0	0
1	1	0	0	0
1	1	1	1	1

Here,

$$D = P - Q - R$$

P = Minuend

Q = Subtraend

R = Previous Borrow

D = Difference

B = Output borrow

P \ QR	00	01	11	10
0	0	1	0	1
1	1	0	1	0

$$D = PQ'R' + P'Q'R + PQR + P'QR'$$

$$= R'(PQ' + P'Q) + R(P'Q' + PQ)$$

$$= R'(P \oplus Q) + R(\overline{P \oplus Q})$$

$$= P \oplus Q \oplus R$$

P \ QR	00	01	11	10
0	0	1	1	1
1	0	0	1	0

$\rightarrow P'Q$ (points to the 1 in row 0, column 01)
 $\rightarrow P'R$ (points to the 1 in row 1, column 01)
 $\rightarrow QR$ (points to the 1 in row 0, column 11)

$$\therefore B = P'Q + P'R + QR$$