



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

September 29, 2026

DIVISION MEMORANDUM

No. 577, s. 2026

**GUIDELINES ON THE IMPLEMENTATION OF THE ACADEMIC RECOVERY
AND ACCESSIBLE LEARNING PROGRAM IN MATHEMATICS**

To: Chief Education Supervisors
Education Program Supervisors
Principals In-charge of the District
Public Schools District Supervisors
Head Teacher In-Charge of the District
School Heads of Public Elementary, Secondary and Integrated Schools
All Others Concerned

1. Attached is DepEd Memorandum No. 060, s. 2026 dated September 28, 2026 titled Guidelines on the Implementation of the Academic Recovery and Accessible Learning Program in Mathematics.
2. Immediate dissemination of this Memorandum is desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

LUZ U. BANSON, EdD, CESO VI
Asst. Schools Division Superintendent
In-charge of the Division

Enclosure: As stated
Reference: DepEd Memorandum No. 060, s. 2026
To be indicated in the Perpetual Index
under the following subjects:

BASIC EDUCATION
PROJECTS

BUREAUS AND OFFICES
READING EDUCATION

LEARNERS
SCHOOLS

POLICY PROGRAMS



Poblacion, Numancia, Aklan
Tel/Fax No. (265 3740 | 265 3741 | 265 3743)
Website: <https://depedaklan.online>
Email Address: aklan.1958@deped.gov.ph



Republic of the Philippines
Department of Education

SEP 28 2026

DepEd MEMORANDUM
No. 060, s. 2026

**GUIDELINES ON THE IMPLEMENTATION OF THE ACADEMIC RECOVERY
AND ACCESSIBLE LEARNING PROGRAM IN MATHEMATICS**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Minister, Basic, Higher, and Technical Education, BARMM
Regional Directors
Schools Division Superintendents
Public and Private Elementary and Secondary School Heads
Attached Agencies
All Others Concerned

1. The **Academic Recovery and Accessible Learning Program in Mathematics (ARAL-Mathematics)** is a structured learning intervention that addresses identified learning gaps and strengthens learners' foundational skills through targeted instruction, guided practice, and appropriate learning support strategies. This Memorandum operationalizes the implementation of ARAL-Mathematics in accordance with Republic Act (RA) No. 12028, otherwise known as the Academic Recovery and Accessible Learning (ARAL) Program Act, its Implementing Rules and Regulations, and Department of Education (DepEd) Order No. 018, s. 2025, titled Implementing Guidelines of the Academic Recovery and Accessible Learning Program.

2. All regional offices, schools division offices (SDOs), and schools shall implement ARAL-Mathematics in accordance with this Memorandum and its enclosures, to ensure effective, consistent, and responsive program delivery. For the school year 2026–2027, implementation of ARAL-Mathematics shall commence in Term 2 or once schools are fully prepared and ready, taking into consideration the availability of personnel, learning resources, and other implementation requirements. Schools requiring additional preparation time shall coordinate with their respective SDOs on the appropriate measures prior to implementation.

3. The implementation of ARAL-Mathematics shall be guided by the rules, procedures, and guidelines in the following enclosures:

- | | |
|------------------|--|
| Enclosure No. 1: | Guidelines on the Implementation of the ARAL-Mathematics Program |
| Enclosure No. 2: | Mathematics Proficiency Profiles for Key Stages 1 to 3 |
| Enclosure No. 3: | Individual Mathematics Intervention Plan |

4. For inquiries or clarifications, please contact the **ARAL Program Secretariat**, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at aralprogram@deped.gov.ph.

5. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:



ATTY. FATIMA LIPP D. PANONTONGAN

Undersecretary and Chief of Staff

Encl.:

As stated

Reference:

DepEd Order (No. 018, s. 2025)

To be indicated in the Perpetual Index
under the following subjects:

BASIC EDUCATION
BUREAUS AND OFFICES
LEARNERS
POLICY
PROGRAMS
PROJECTS
READING EDUCATION
SCHOOLS



(Enclosure No. 1 to DepEd Memorandum No. 060, s. 2026)

GUIDELINES ON THE IMPLEMENTATION OF THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING PROGRAM IN MATHEMATICS

I. OBJECTIVE

1. These Guidelines provide direction for the implementation of the Academic Recovery and Accessible Learning Program in Mathematics (ARAL-Mathematics).
2. ARAL-Mathematics provides timely, appropriate, and responsive support for learners who fall below expected proficiency levels, addressing identified gaps, and guiding them toward grade-level proficiency in mathematics.

II. SCOPE AND COVERAGE

3. ARAL-Mathematics shall be implemented in Key Stages 1 to 3 beginning School Year 2026-2027 in all public elementary and secondary schools nationwide.

III. PROCEDURES

4. ARAL-Mathematics shall follow the process specified in DepEd Order No. 18, s. 2025 or the ARAL Program Framework. See Figure 1.

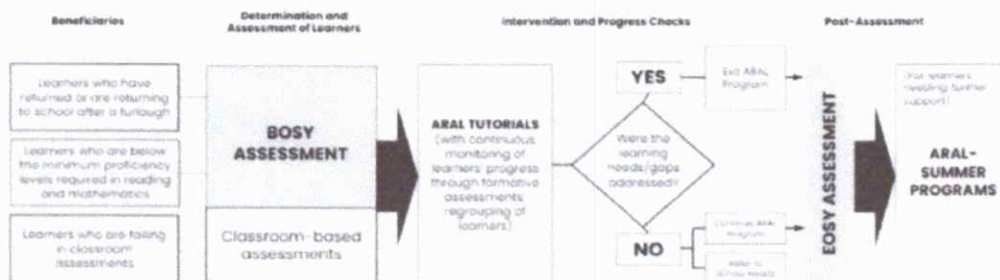


Figure 1: ARAL Mathematics Process Flow

5. Prior to implementation, the following preparatory activities shall be undertaken: (i) diagnostic assessment using the Rapid Mathematics Assessment (RMA); (ii) profiling and grouping of learners based on the assessment results; (iii) recruitment, assignment, and training of tutors; (iv) preparation of class programs; and (v) orientation of field implementers, tutors, parents, and learners.

A. Assessment, Identification, and Grouping of Learners

6. The RMA shall be used to assess the learners' foundational mathematics skills against grade-level competencies and identify their proficiency levels as well as specific learning needs. Table 1 presents the proficiency descriptors for Key Stages 1 to 3 (Enclosure 2).

7. The RMA results shall serve as the basis for identifying learners for ARAL-Mathematics. In particular, learners assessed as *Not Proficient* or *Low Proficient* shall participate in the Program.
8. Learners shall be grouped according to their proficiency and specific learning needs to enable targeted interventions. Unmastered skills and competencies will be tracked through the Individual Mathematics Intervention Plan (IMIP) as discussed in Section III.E. Monitoring Learners' Progress of these Guidelines.
9. Grouping shall remain flexible and responsive to learner progress. Learners may move to higher or lower groups as needed to ensure that interventions match their developing competencies.
10. Figure 2 illustrates the process from learner profiling to grouping and movement across groups.

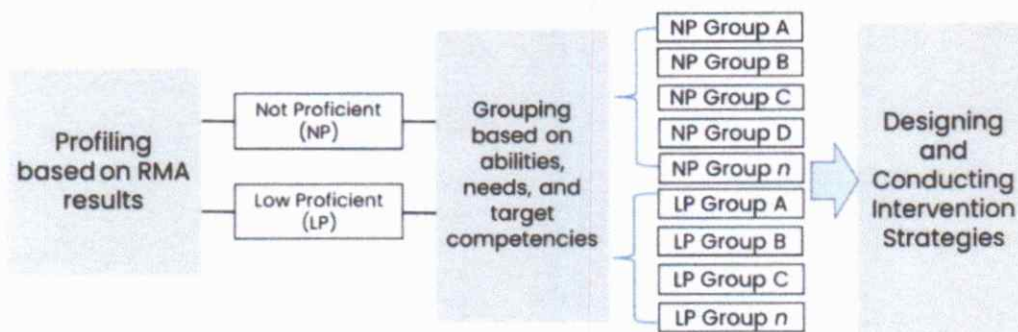


Figure 2. Grouping of learners

B. Resources

11. ARAL-Mathematics shall use a practice-based, self-paced approach designed to build strong mathematical foundations through carefully structured worksheets that progressively increase in difficulty. New concepts are introduced in manageable steps, enabling learners to connect them with previously mastered skills and develop greater independence in learning.
12. Quality-assured tutor and learner materials shall be provided to schools before program implementation. These shall include the tutor's guide and learner's workbook.
13. Structured worksheets shall serve as the primary learning tool, progressing in small, manageable steps from foundational skills to more complex competencies. Learners shall remain on each worksheet until all items are answered correctly, ensuring mastery of targeted skills before progressing to the next worksheet.
14. Other materials may also be used as supplementary materials to support the development of learners' mathematics proficiency, including but not limited to the following:

14.1. Existing resources from the DepEd Learning Management System;

14.2. Math modules from the Early Language, Literacy, and Numeracy (ELLN) Program;

14.3. Other existing remediation programs; and

14.4. Instructional resources from the Revised K to 10 Mathematics Curriculum.

C. Delivery Modes and Duration of Tutorial Sessions

15. ARAL-Mathematics sessions shall be conducted using any of the following delivery modes:

15.1. Face-to-face sessions;

15.2. Online sessions; or

15.3. Blended learning sessions.

16. ARAL-Mathematics sessions may be conducted in any or a combination of the following schemes:

16.1 Pull-out - learners are pulled out from their regular classes during class hours to attend the sessions;

16.2 Off-school hours - learners attend the sessions before or after class hours or during weekends; and

16.3 Other strategies deemed suitable to the context of the schools, subject to the approval of the Schools Division Superintendents (SDS).

17. ARAL-Mathematics sessions shall not exceed one (1) hour during weekdays.

18. Schools implementing multiple class shifts and special curricular programs may conduct ARAL-Mathematics on weekends, with each session not exceeding two (2) hours.

19. ARAL-Mathematics sessions shall be designed as small-group classes, with a 1:10 or a maximum of 1:15 tutor-to-learner ratio to ensure focused and personalized instruction.

D. Recommended Structure of the Tutorial Sessions

20. ARAL-Mathematics shall use a practice-based, self-paced approach that builds strong mathematical foundations from the earliest stages. Learners shall work independently through structured activities, with tutors providing targeted support and intervention as needed.

21. Below is the recommended structure of activities for the ARAL-Mathematics sessions.

Table 1. Proposed Structure for ARAL Mathematics Sessions

Procedures		Description
B	Begin (<i>Introduction</i>)	Learners engage in a motivation or Socio-Emotional Learning (SEL) activity
O	Operate (<i>Guided Activity</i>)	Learners work on the worksheets from where they left off in the previous session; tutors observe the learners as they accomplish the worksheets
O	Optimize (<i>Guided Intervention</i>)	Tutors provide guidance to learners who demonstrate difficulties by asking guiding questions, giving hints or prompts, or pointing learners back to previously mastered concepts in past worksheets.
S	Solidify (<i>Practice Activity</i>)	The worksheets contain numerous practice exercises to master specific skill(s) and gain a solid grasp of the concept(s), with minimal guidance from the tutor. Learners are encouraged to ask questions to clarify their learning.
T	Track, evaluate, and reflect (<i>Independent Activity</i>)	Learners work on the worksheets independently, allowing them to practice and discover solutions on their own. Each worksheet is assessed using a clear guide, and the results determine whether a learner needs to revisit certain items for mastery or is ready to move forward to the next level. Beyond the scores, learners are also given the chance to pause and reflect on their performance and learning experience, with the tutor guiding them to recognize both their progress and areas for growth.

22. As the program approach is self-paced, tutors should allow learners to complete as many worksheets as possible during a session. Advancement to the next worksheet requires all items on the current one to be answered correctly.
23. Tutors act as facilitators rather than direct instructors. Thus, they do not lecture or teach lessons as a class, but instead guide learners with hints and questions when difficulties arise. This approach fosters problem-solving, resilience, and self-learning, helping students build confidence, discipline, and independence.

E. Monitoring Learners' Progress

24. Following learner assessment and profiling, tutors shall prepare the Individual Mathematics Intervention Plan (IMIP) based on a learner's performance on completed worksheets. The IMIP shall document the learner's identified needs, target skills or competencies, progress, and notes for the succeeding session. The IMIP template is provided in **Enclosure 3**.

25. Learner progress is monitored through close observation of worksheet completion against the gaps and target skills identified in the IMIP; no additional tests are required.
26. Learners may advance to the next worksheet once all items on a worksheet are correctly completed. Those who finish all worksheets for their grade level may request more advanced materials from the tutor.
27. Learners who remain unable to progress after several attempts, despite tutor guidance, shall be referred to school heads for extended intervention or specialized support pursuant to DO 18, s. 2025, Item 46.

F. Alignment with Other Programs

28. ARAL-Mathematics may be complemented by existing numeracy interventions through shared use of teaching and learning materials as well as coordinated implementation strategies.
29. Upon the approval of the SDO, schools may continue to implement existing intervention programs as long as these support the objectives of ARAL-Mathematics and demonstrate effectiveness.

IV. ROLES AND RESPONSIBILITIES

30. Table 2 presents the management of the ARAL-Mathematics.

Table 2. Roles and Responsibilities of DepEd Offices and Personnel

LEVEL OF GOVERNANCE	ROLES AND RESPONSIBILITIES
Central Office (CO) - Learning Systems Strand	• Provide overall policy direction to the program; • Oversee the nationwide implementation; • Oversee the overall administration of assessments; • Assess the achievement of the objectives of the program through monitoring and evaluation, and analyze learner assessment data; • Mobilize resources to meet the requirements of the program; and • Lead the annual evaluation that will determine the impact of the program.
Regional Offices (RO) - Curriculum and Learning Management Division	• Oversee the implementation of the program in the region; • Mobilize resources to support the delivery of the program; • Organize region-wide training for effective and efficient implementation; • Engage stakeholders and partners in implementing the program; • Ensure the submission of all assessment data to the DepEd CO; • Assess the achievement of the objectives of the program through monitoring and evaluation, and analyze learner assessment data at the regional level; • Provide technical assistance to SDOs; and • Submit a monitoring and evaluation report to the DepEd CO.
Schools Division Offices (SDO) - Curriculum	• Oversee the implementation of the program in the schools; • Mobilize resources to support the delivery of the program; • Organize division-wide training for effective and efficient implementation;

Implementation Division	• Engage stakeholders and partners in implementing the program; • Assess the achievement of the objectives of the program through monitoring and evaluation, and analyze learner assessment data at the division and school levels; • Provide technical assistance to schools; • Ensure the submission of pre- and post-assessment data to the RO; • Submit a monitoring and evaluation report to the RO; and • Maximize partnerships and make use of existing resources that complement the program.
Schools and School Heads	• Oversee overall implementation and monitoring of the ARAL program at the school level; • Ensure effective delivery of the program in the schools; • Ensure the seamless implementation of the program through the support and active participation of non-teaching personnel, parents or guardians, tutors, and other education stakeholders; • Participate in learning and development activities (e.g., collaborative expertise sessions and benchmarking) and recommend relevant training, as needed; and • Submit relevant information to the SDO, including learner assessment data, progress reports, challenges encountered, and corresponding actions taken.
Master and Head Teachers	• Assist in administering assessments, checking results, and encoding data in the automated scoresheets and school summary; • Guide the tutors in learner profiling; and • Lead the conduct of collaborative expertise sessions for the ARAL program.
Teachers and Tutors	• Administer assessments and utilize the results to improve teaching and learning; • Conduct learner profiling; • Supervise the learners' accomplishment of worksheets; • Maintain the Individual Mathematics Intervention Plan; • Regularly track learner progress and report to the School Head.

V. MONITORING AND EVALUATION

31. The concerned operating units at each governance level shall participate in the monitoring and evaluation (M&E) of ARAL-Mathematics at their level and provide technical assistance as needed.
32. The DepEd CO, ROs, SDOs, and schools shall monitor the implementation of ARAL-Mathematics in accordance with the M&E Plan and Tool that will be issued separately.
33. School Heads (SHs) shall oversee the implementation of these Guidelines at the school level and ensure that all concerned stakeholders are properly informed of their roles and responsibilities.
34. At the RO and SDO levels, the Curriculum and Learning Management Division (CLMD) and the Curriculum Implementation Division (CID), respectively, shall lead in monitoring compliance with these Guidelines. The RO-Quality Assurance Division (QAD) and the SDO-School

Governance Operations Division (SGOD) shall oversee the M&E process and provide technical guidance as appropriate.

35. School Heads shall monitor and evaluate implementation and, at the end of the school year, submit a report to the SDO highlighting key accomplishments, implementation challenges, and recommendations. The SDO shall consolidate and analyze school reports and submit the consolidated report to the RO.
36. The RO shall provide consolidated feedback to the Learning Systems (LS) Strand, through the Bureau of Learning Delivery (BLD). Implementation issues and concerns may also be submitted to the ARAL Secretariat through <https://tinyurl.com/ARALProgramConcerns>.
37. The consolidated ARAL-Mathematics implementation report shall be submitted to the ARAL Secretariat and the Office of the BLD Director, through bld.od@deped.gov.ph and aralprogram@deped.gov.ph.
38. The LS Strand shall commission a research study to assess the implementation and impact of ARAL-Mathematics and generate evidence to inform policy decisions and improve program design and implementation.



(Enclosure No. 2 to DepEd Memorandum No. 060 , s. 2026)

Table 1. Mathematics Proficiency Profiles for Key Stages 1 to 3

Mathematics Profile	Description
GRADE 1	
Not Proficient	Learners at this level are beginning to develop foundational mathematical skills. They can perform a limited number of basic tasks, such as counting, reading and writing numbers up to 100, identifying basic two-dimensional shapes, and telling time to the hour. Their skills remain isolated and often require substantial guidance and support.
Low Proficient	Learners demonstrate a developing understanding of basic concepts and can perform several key skills, such as simple addition, identifying patterns, and measuring using non-standard units. However, they apply these skills inconsistently and may still require support to work accurately and independently.
Nearly Proficient	Learners demonstrate emerging mastery of most grade-level competencies. They can generally count, compare, and order numbers; perform basic operations with visual support; tell time to the nearest quarter hour; and identify and describe patterns with reasonable accuracy. While minor errors or gaps may remain, they can complete tasks with increasing independence.
Proficient	Learners consistently apply a broad range of Grade 1 mathematical skills. They confidently work with numbers up to 100, solve basic addition problems, identify shapes, measure, and tell time. They demonstrate a strong understanding of core concepts and can complete tasks with minimal support.
Highly Proficient	Learners at this level exceed grade-level expectations. They demonstrate a thorough and independent understanding of grade-level skills, applying concepts accurately and confidently across different contexts. They show flexibility in problem-solving and clear mathematical reasoning.
GRADE 2	
Not Proficient	Learners at this level demonstrate limited understanding of foundational number concepts. They can perform only a few basic tasks, such as reading and writing numbers up to 1,000 and identifying simple patterns. Their understanding of place value, basic operations, and problem-solving remains limited and requires substantial support.
Low Proficient	Learners demonstrate partial proficiency in foundational skills, including recognizing numbers and performing basic operations such as addition and subtraction, with or without regrouping. They can complete more tasks independently, but their understanding remains inconsistent and requires further reinforcement.
Nearly Proficient	Learners demonstrate familiarity with most grade-level competencies. They can represent and compare numbers, perform addition and subtraction involving money, and explore multiplication and division using models. Minor inconsistencies in applying concepts may still occur.
Proficient	Learners consistently demonstrate a broad range of skills, including solving one- to two-step word problems, multiplying and dividing using familiar multiplication facts, and working with unit fractions. They work accurately and confidently and apply appropriate strategies with increasing independence.

Highly Proficient	Learners independently and consistently demonstrate strong mastery of all target skills. They solve problems using multiple representations, clearly explain their reasoning, and apply their mathematical knowledge flexibly across different problems and real-life contexts.
GRADE 3	
Not Proficient	Learners demonstrate limited understanding of numbers beyond basic counting and operations. They struggle to visualize and compare fractions, perform multi-digit addition and subtraction, and interpret basic multiplication and division problems. They require substantial guidance and support.
Low Proficient	Learners can perform basic skills such as identifying odd and even numbers, carrying out operations with regrouping, and recognizing simple patterns. However, their work may lack accuracy, fluency, or consistency.
Nearly Proficient	Learners demonstrate proficiency in most foundational skills with increasing independence. They can add and subtract larger numbers, multiply and divide with understanding, and represent fractions. Errors may still occur, particularly in unfamiliar or multi-step problems.
Proficient	Learners confidently apply essential Grade 3 skills. They solve word problems involving the four operations, work with fractions and basic geometry, and use visual models accurately. They require minimal support and demonstrate sound mathematical reasoning.
Highly Proficient	Learners demonstrate a thorough understanding of mathematical concepts and consistently apply their skills to solve both routine and non-routine problems. They clearly explain their strategies and flexibly transfer their learning across different contexts.
GRADE 4	
Not Proficient	Learners demonstrate limited understanding of large numbers, place value, and multi-step operations. They require substantial support to perform basic multiplication and division and understand foundational geometric concepts such as angles and line segments.
Low Proficient	Learners demonstrate emerging understanding of key skills, such as comparing large numbers and performing basic operations. However, they apply these concepts inconsistently and require frequent support in estimating and solving simple problems.
Nearly Proficient	Learners demonstrate foundational knowledge of place value and multi-step operations with increasing independence. They can perform basic multiplication and division and identify simple geometric figures, but may need support to apply these skills accurately in word problems and multi-step tasks.
Proficient	Learners demonstrate solid mastery of Grade 4 concepts. They independently apply place value, perform multi-digit multiplication and division, estimate results accurately, and solve routine problems. They also demonstrate a sound understanding of geometric concepts such as angles and line segments.
Highly Proficient	Learners demonstrate strong and consistent mastery of Grade 4 skills, including multiplication and division, problem-solving, and estimation. They work independently, apply appropriate strategies, and consistently produce accurate results.
GRADE 5	
Not Proficient	Learners demonstrate limited understanding of foundational fraction and decimal concepts. They can perform only a few basic

	operations and struggle with concepts involving time, area, and surface area. They require substantial support to complete tasks.
Low Proficient	Learners demonstrate basic understanding of operations on fractions and decimals but apply them inconsistently. They can describe concepts involving time and area but may lack accuracy and require further support.
Nearly Proficient	Learners demonstrate increasing proficiency in operations with fractions and decimals, measurement, and problem-solving. They can apply these skills to routine problems but may still make errors in multi-step or unfamiliar tasks.
Proficient	Learners demonstrate solid mastery of most Grade 5 skills with accuracy and independence. They can multiply and divide fractions and decimals, solve measurement problems, and apply the order of operations (GMDAS) appropriately.
Highly Proficient	Learners demonstrate comprehensive mastery of Grade 5 mathematics. They apply concepts accurately and strategically across varied contexts, solve problems independently, and clearly explain their mathematical reasoning.
GRADE 6	
Not Proficient	Learners demonstrate limited understanding of fractions, decimals, and geometric figures. They require substantial support to perform operations and interpret graphs and mathematical problems.
Low Proficient	Learners demonstrate basic but inconsistent understanding of operations with fractions and decimals and concepts involving area. They can interpret simple graphs but may lack fluency and accuracy in applying appropriate strategies.
Nearly Proficient	Learners demonstrate proficiency in operations involving fractions and decimals, understand basic geometric concepts, and solve routine problems. They may still require support with composite figures and data interpretation.
Proficient	Learners confidently and consistently apply concepts involving composite areas, fraction and decimal operations, tessellations, and graph interpretation. Their solutions are generally accurate and demonstrate sound mathematical reasoning.
Highly Proficient	Learners demonstrate advanced proficiency in solving multi-step problems and integrating concepts across different areas of mathematics. They reason strategically and accurately analyze and interpret mathematical situations.
GRADE 7	
Not Proficient	Learners demonstrate limited understanding of fundamental operations involving integers, rational numbers, and algebraic expressions. They struggle to translate verbal phrases into mathematical sentences and interpret data, requiring substantial support.
Low Proficient	Learners demonstrate emerging skills in evaluating expressions, solving one-variable equations, and interpreting basic angle measures and graphs. They can complete simple tasks but require support in applying concepts consistently.
Nearly Proficient	Learners demonstrate increasing independence in evaluating expressions, solving equations, performing operations with integers and rational numbers, and applying basic geometric concepts. Occasional errors may occur, particularly in more complex tasks.
Proficient	Learners consistently solve linear equations, evaluate expressions, analyze graphs, and perform operations with integers and rational numbers. They demonstrate accuracy, appropriate strategies, and sound mathematical reasoning.

Highly Proficient	Learners demonstrate comprehensive mastery across mathematical domains. They apply concepts fluently and flexibly, integrate knowledge to solve complex problems, and clearly explain their mathematical reasoning and strategies.
GRADE 8	
Not Proficient	Learners demonstrate limited understanding of algebraic expressions, factoring, and graphing. They require substantial support to understand basic concepts in statistics and probability.
Low Proficient	Learners demonstrate basic proficiency in performing operations and interpreting graphs but struggle with more abstract concepts, such as factoring polynomials and calculating probability.
Nearly Proficient	Learners demonstrate developing proficiency in algebra, geometry, and statistics. They can factor polynomials, solve equations, and interpret data with moderate accuracy, but may still require support with more complex tasks.
Proficient	Learners confidently solve linear equations, simplify rational expressions, calculate measures of central tendency, and interpret statistical graphs. They apply concepts accurately in both familiar and unfamiliar contexts.
Highly Proficient	Learners demonstrate comprehensive mastery across mathematical domains. They solve problems independently, use multiple representations, and clearly and effectively explain their mathematical reasoning.
GRADE 9	
Not Proficient	Learners demonstrate limited understanding of geometric relationships, functions, and algebraic processes. They require substantial support to understand and apply these concepts.
Low Proficient	Learners demonstrate emerging proficiency in graphing, solving quadratic equations, and identifying geometric relationships, but apply these skills inconsistently and require further support.
Nearly Proficient	Learners demonstrate developing proficiency in graphing functions, solving equations, and applying properties of triangles. They can complete routine tasks with some success but may require support when integrating multiple steps.
Proficient	Learners demonstrate solid mastery of algebra, geometry, and trigonometry. They solve multi-step problems involving functions, triangle relationships, and probability with accuracy and increasing independence.
Highly Proficient	Learners demonstrate comprehensive mastery across mathematical domains. They synthesize concepts to solve complex problems, apply multiple strategies and representations, and explain their reasoning clearly and rigorously.
GRADE 10	
Not Proficient	Learners demonstrate limited understanding of algebraic inequalities, absolute value equations, and geometric transformations. They require substantial support to engage in problem-solving tasks.
Low Proficient	Learners demonstrate emerging skills in solving equations and describing geometric transformations but apply these inconsistently, with frequent errors and limited fluency.
Nearly Proficient	Learners demonstrate developing proficiency in solving quadratic inequalities, transforming equations of circles, and calculating compound interest. They complete routine tasks with increasing accuracy and independence.
Proficient	Learners demonstrate solid mastery of concepts involving absolute value, quadratic inequalities, measures of position, and circle

	theorems. They accurately interpret and apply these concepts to solve problems.
Highly Proficient	Learners demonstrate comprehensive mastery of Grade 10 mathematics. They apply a wide range of concepts accurately and flexibly, solve complex problems independently, and communicate solutions clearly using appropriate representations.



(Enclosure No. 3 to DepEd Memorandum No. 060, s. 2026)

INDIVIDUAL MATHEMATICS INTERVENTION PLAN

Learner's Name: _____
Tutor's Name: _____

Grade Level: _____

Domain	Identified Gaps	Target Skills/ Competencies	Tutor Notes/ Observations
Number and Algebra			(include all observable, evidence-based remarks, including next session's target)
Measurement and Geometry			
Data and Probability			
SAMPLE ENTRY			
Number and Algebra	Cannot recognize numbers more than 10	Number recognition - Recognizes and names numbers from 11 to 20. - Matches written numerals (11–20) to their verbal names. - Identifies numbers in random order (not only sequential). - Matches quantities (objects, dots, pictures) to numerals beyond 10. - Demonstrates counting objects up to 20 with accuracy. Counting fluency - Counts forward from 1–20 with accuracy. - Counts forward starting from any number between 1 and 20 (e.g., "Start at 14 and count to 20").	- The learner performs better when numbers are introduced sequentially but struggles when numbers are mixed or placed in different formats (flashcards, charts, worksheets). - During counting activities, the learner can count orally beyond 10 (up to around 20) but cannot match spoken numbers to written numerals. <i>Next session:</i> - Continue reinforcement of number recognition 11–20 through mixed-order flashcards and matching activities. - Introduce and practice teen number composition (e.g., "14 is 1 ten + 4 ones") using manipulatives (sticks, counters, base-ten drawings). - Add more activities using number matching (quantity ↔ numeral) up to 20.