



Republic of the Philippines
Department of Education
REGION III – CENTRAL LUZON
SCHOOLS DIVISION OF SCIENCE CITY OF MUÑOZ

08 September 2026

SCHOOLS DIVISION MEMORANDUM

No. 305,

s. 2026

**DISSEMINATION OF THE REGIONAL MEMORANDUM NO. 323, S. 2026
TITLED GUIDELINES IN THE UTILIZATION OF SUGGESTED REGIONAL
ILAW-ALIGNED MATHEMATICS LESSON PLANS AND POWERPOINT
PRESENTATIONS FOR GRADES 4 TO 10**

To: Chief Education Supervisors
Public Elementary and Secondary Schoolheads
All Others Concerned

1. For the information and guidance of all concerned, enclosed is the Regional Memorandum No. 323, s. 2026 titled "Guidelines on the Utilization of Suggested Regional Ilaw-aligned Mathematics Lesson Plans and Powerpoint Presentations for Grades 4 to 10."
2. For any concerns or queries, please communicate with Dr. Leilani D. Tidalgo, Division Testing Coordinator (DTC), through her messenger or cellphone number 0963-600-9845.
3. Immediate and wide dissemination of this Memorandum is earnestly desired.

JOHANNA N. GERVACIO PhD, CESO V
Schools Division Superintendent

Encl: As stated
Reference: None
To be indicated in the Perpetual Index
Under the following subjects:

ILAW-ALIGNED MATHEMATICS LESSON PLANS AND POWERPOINT

CID/LDT-Mathematics Lesson plan and Powerpoint
21/September 8, 2026



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REGIONAL MEMORANDUM

No. **323**, s. 2026

**GUIDELINES IN THE UTILIZATION OF THE SUGGESTED REGIONAL ILAW-
ALIGNED MATHEMATICS LESSON PLANS AND POWERPOINT
PRESENTATIONS FOR GRADES 4 TO 10**

To: Schools Division Superintendents
Curriculum Implementation Division Chiefs
Education Program Supervisors in Mathematics
Public Schools District Supervisors
Division LRMDs Supervisors
Public Elementary and Secondary School Heads/Principals
All Others Concerned

1. The Department of Education (DepEd) issued DepEd Order (DO) No. 009, s. 2026, institutionalizing the Three-Term School Calendar, which reorganized the school year into three instructional terms and consequently reconfigured the pacing and delivery of lessons across all learning areas, including Mathematics.
2. Concurrent with this reform, DepEd rolled out the Enhanced Mathematics Curriculum for Grades 1 to 10, introducing strengthened content standards, performance standards, and competencies intended to improve learners' numeracy, computational fluency, and problem-solving skills.
3. The convergence of the three-term calendar and the Enhanced Mathematics Curriculum requires new and reorganized instructional strategies within a compressed and restructured instructional period. Without proper guidance and adequate preparation time, teachers may find it challenging to translate the enhanced curriculum into effective classroom instruction.
4. In addition, recent Rapid Mathematics Assessment (RMA) results continue to reveal persistent learning gaps in mathematics among learners, highlighting the urgent need for well-designed, curriculum-aligned instructional materials to reduce the material-preparation burden on teachers and allow them to devote more time and attention to effective lesson delivery.
5. In response to these challenges, **ILAW-Aligned Lesson Plans and PowerPoint Presentations for Mathematics 4 to 10** were developed. All materials are patterned after the ILAW Framework (Intentions, Learning Experiences, Assessing Learning, and Ways Forward) of the DepEd, ensuring that each lesson is anchored on clear



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learning intentions, purposeful learning experiences, embedded assessment, and a defined way forward for remediation, reteaching, or enrichment.

6. These Lesson Plans and PowerPoint Presentations were produced through a Writeshop participated by Education Program Supervisors and curriculum specialists across the Region, guided by the following objectives:

- develop comprehensive, curriculum-aligned lesson plans and PowerPoint presentations for Grades 4 to 10 Enhanced Mathematics Curriculum through collaborative engagement;
- ensure vertical alignment and coherence of mathematical concepts across all grade levels, eliminating gaps and redundancies in content progression;
- validate all developed materials for mathematical accuracy, pedagogical effectiveness, and alignment with enhanced curriculum standards; and
- create a standardized repository of high-quality, ready-to-use instructional materials that promote equitable learning experiences across all classrooms.

7. By allowing teachers to focus on effective delivery rather than material preparation, these Ready-Made Lesson Plans and PowerPoint Presentations are expected to ultimately contribute to improve learner performance in the Rapid Mathematics Assessment and other National and International Assessment.

8. Schools Division Offices (SDOs), particularly the Schools Division Learning Resource Management and Development Section (LRMDS) Supervisors, shall be provided with the Google Drive link containing the Ready-Made Lesson Plans and PowerPoint Presentations through the Regional Learning Resource Management Section. The materials shall be downloaded by the Division LRMDS Supervisors, uploaded to a Division-managed Google Drive, and the link shared with all school heads concerned.

9. All Education Program Supervisors in Mathematics, including the Regional Mathematics Education Program Supervisor, shall conduct regular monitoring and evaluation on the utilization of the Ready-Made Lesson Plans and PowerPoint Presentations and shall provide feedback on their utilization, highlighting strengths, areas for improvement, and suggesting modifications or additional resources that could enhance the effectiveness of these instructional materials.

10. Enclosed is the Guidelines on the Utilization of Regional ILAW-Aligned Lesson Plans and PowerPoint Presentations for Mathematics 4 to 10.

11. Should there be any questions or queries, please contact the Education Program Supervisor concerned through his email address at **joseph.reyes16@deped.gov.ph**.



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12. Immediate and wide dissemination of and compliance with this Memorandum
200 per page x 200 pages x 150 = 120,000.00

TOLENTINO G. AQUINO
Regional Director

Encl.: None

References: DepEd Order (DO) No. 009, s. 2026

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

GUIDELINES
REGIONAL ILAW-ALIGNED MATHEMATICS LESSON PLANS AND POWERPOINT PRESENTATIONS
THE THREE-TERM SCHOOL CALENDAR

H
CLMD1/clmd4
September 07, 2026



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Enclosure No. 1 to Regional Memorandum No. _____ s. 2026

**GUIDELINES IN THE UTILIZATION OF THE SUGGESTED REGIONAL ILAW-
ALIGNED MATHEMATICS LESSON PLANS AND POWERPOINT
PRESENTATIONS FOR GRADES 4 TO 10**

A. Familiarization with Ready-Made Lesson Plans and PowerPoint Presentations

1. Teachers shall thoroughly review the Ready-Made Lesson Plans and PowerPoint Presentations, including their ILAW components — Intentions, Learning Experiences, Assessing Learning, and Ways Forward — before their scheduled delivery, to ensure a clear understanding of the content, structure, and objectives.
2. Teachers and school heads shall collaborate in reviewing the materials and in preparing for lesson delivery through Learning Action Cell (LAC) sessions or collaborative expertise sessions.
3. Teachers shall be encouraged to annotate the Lesson Plans and PowerPoint Presentations with personal insights to tailor the materials to their teaching styles and to their learners' needs and context.

B. Adherence to Ready-Made Lesson Plans and PowerPoint Presentations

1. Teachers shall ensure that lesson presentation adheres to the format and sequence of the ILAW Framework as outlined in the Ready-Made Lesson Plans and PowerPoint Presentations.
2. Teachers shall maintain a balance between following the prescribed materials and engaging with learners to foster an interactive mathematics classroom.
3. Teachers shall monitor learner progress across the three terms and make necessary adjustments to ensure that all mathematics competencies for Grades 4 to 10 are met within the stipulated time frame.

C. Integration of the ILAW Framework

The Ready-Made Lesson Plans and PowerPoint Presentations integrate the four components of the ILAW Framework across all parts of the mathematics lesson. Teachers are encouraged to prioritize the application of these components, including:

1. Intentions — clearly establishing the learning objectives and content and performance standards for the mathematics lesson;
2. Learning Experiences — designing purposeful, learner-centered activities that connect prior knowledge with new mathematical concepts and develop the central idea through examples and practical applications;
3. Assessing Learning — embedding formative and summative assessments that measure whether learners have achieved the intended mathematics competencies; and



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4. Ways Forward — reflecting on the lesson and determining an appropriate course of action, such as remediation, reteaching, or enrichment, based on learner performance.

D. Use of Teaching-Learning Resources

1. Teaching-learning resources suggested in the Ready-Made Lesson Plans and PowerPoint Presentations shall be prepared before the delivery of the lesson, with the assistance of non-teaching personnel, if necessary.
2. Teachers may explore and integrate multimedia resources such as videos, interactive simulations, manipulatives, and online tools to enhance learners' engagement and conceptual understanding.
4. Teachers are encouraged to fully utilize the Grades 4 to 10 Mathematics learning resources by contextualizing them, assessing their effectiveness, and innovating or creating supplementary teaching materials as needed.

E. Formative Assessments

1. Teachers shall utilize the formative assessments embedded in the Assessing Learning component of the materials to monitor learners' understanding and adjust instruction as needed.
2. Teachers shall record and analyze formative assessment results to inform instructional decisions and provide targeted support to learners who are struggling with specific mathematics competencies.
3. Teachers may develop additional formative assessment tools aligned with the Rapid Mathematics Assessment (RMA) format to capture diverse aspects of learner progress.
4. Teachers shall prioritize the use of authentic assessments, performance-based tasks, and other forms of formative assessment to check learners' thorough understanding of mathematical concepts and their practical application in real-life situations.

F. Feedback and Reflection

1. After each lesson, teachers shall reflect on the effectiveness of the Ready-Made Lesson Plans and PowerPoint Presentations, particularly the Ways Forward component, noting successes and areas for improvement.
2. Teachers shall provide feedback to master teachers, department heads, or school heads to aid in the continuous improvement of the Lesson Plans and PowerPoint Presentations.
3. Teachers shall participate in regular reflection sessions, such as LAC sessions, where they can discuss experiences and collectively brainstorm improvements to the materials.



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G. Collaboration and Sharing

1. Teachers shall participate in collaborative expertise sessions or Learning Action Cells to share experiences and effective strategies for utilizing the Ready-Made Lesson Plans and PowerPoint Presentations.
2. Teachers shall establish and maintain a repository of best practices and successful strategies for using the materials, which all Mathematics teachers can access and contribute to.

H. Flexibility and Adaptation

1. While adherence to the Ready-Made Lesson Plans and PowerPoint Presentations is important, teachers shall adapt the materials and remain flexible to meet the specific needs of their learners and classroom dynamics.
2. Teachers shall be able to modify activities and instructional strategies as necessary to ensure that all learners are engaged and are learning effectively.
3. Teachers shall be prepared to deviate from the prescribed materials should teachable moments arise during lesson delivery that are not indicated therein.
4. Time allotment provided in the Lesson Plans and PowerPoint Presentations is suggestive, allowing teachers flexibility based on learners' pace and capabilities within the three-term calendar.
5. Teachers shall foster a responsive teaching environment where adjustments are made in real time based on learner feedback and classroom interactions.
6. Teachers shall document any modifications made to the materials and their outcomes to inform future lesson planning and material improvement.



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**Monitoring and Evaluation of the Implementation of Regional ILAW-Aligned
Lesson Plans and PowerPoint Presentations for Mathematics 4 to 10**

Name of School: _____
School ID: _____
School Address: _____
Schools Division: _____
Grade Level Observed: _____
Name of Mathematics Teacher: _____
Contact Number of School Head: _____

**Part A. Implementation of Ready-Made Lesson Plans and PowerPoint
Presentations**

**A.1 Familiarization with Ready-Made Lesson Plans and PowerPoint
Presentations**

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Teacher has thoroughly reviewed the Lesson Plans and PowerPoint Presentations, including the ILAW components, before delivery.			
2. Teacher and school head collaborated in reviewing materials through LAC or collaborative expertise sessions.			
3. Teacher has annotated the materials with personal insights tailored to their teaching style and learners' needs.			

A.2 Adherence to Ready-Made Lesson Plans and PowerPoint Presentations

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Lesson presentation adheres to the format and sequence of the ILAW Framework outlined in the materials.			
2. Teacher maintains balance between following the materials and engaging with learners interactively.			



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Indicators	Evident (/)	Not Evident (/)	Remarks
3. Teacher monitors learner progress and adjusts to meet mathematics competencies within the term.			

A.3 Integration of the ILAW Framework

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Intentions: Clearly establishes learning objectives and standards at the start of the lesson.			
2. Learning Experiences: Connects prior knowledge with new mathematical concepts through purposeful activities.			
3. Learning Experiences: Develops the central idea through examples and practical applications.			
4. Assessing Learning: Embeds formative assessment to check understanding of mathematics competencies.			
5. Ways Forward: Reflects on the lesson and conducted remediation, reteaching, or enrichment as needed.			

A.4 Use of Teaching-Learning Resources

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Teaching-learning resources suggested in the materials are prepared before lesson delivery.			
2. Uses supplementary resources that have undergone quality assurance.			



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Indicators	Evident (/)	Not Evident (/)	Remarks
3. Integrates multimedia resources or manipulatives (videos, simulations, online tools).			
4. Contextualizes Grades 4 to 10 Mathematics learning resources and innovates/creates own materials.			

A.5 Formative Assessments

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Utilizes formative assessments to monitor learners' understanding of mathematics competencies.			
2. Records and analyzes formative assessment results to inform instructional decisions.			
3. Uses assessment tools aligned with the Rapid Mathematics Assessment (RMA) format.			
4. Prioritizes authentic assessments and performance-based tasks.			

A.6 Feedback and Reflection

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Reflects on the effectiveness of materials after each lesson.			
2. Provides feedback to master teachers/department heads/school heads.			
3. Participates in regular reflection or LAC sessions with colleagues.			



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A.7 Collaboration and Sharing

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Participates in collaborative expertise sessions or Learning Action Cells.			
2. Contributes to and accesses the repository of best practices and successful strategies.			

A.8 Flexibility and Adaptation

Indicators	Evident (/)	Not Evident (/)	Remarks
1. Adapts materials to meet specific needs of learners and classroom dynamics.			
2. Modifies activities and instructional strategies to ensure learner engagement.			
3. Responds to teachable moments not indicated in the materials.			
4. Adjusts time allotment based on learners' pace and capabilities.			
5. Makes real-time adjustments based on learner feedback.			
6. Documents modifications made and outcomes for future planning and material improvement.			



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Part B. Issues and Challenges Encountered in the Implementation of Ready-Made Lesson Plans and PowerPoint Presentations

Issues	Action Taken	Recommendation

Prepared by:

Mathematics Teacher / School Head

Noted:

Public Schools District Supervisor

Education Program Supervisor, Mathematics