

The Practices in the Development of the Supplementary Instructional Materials in Kindergarten in the Public Elementary Schools in the Division of Camarines Sur

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ARTICLE INFORMATION	ABSTRACT
Article history: Published: October 2026 Keywords: Development Supplementary instructional materials Challenges and Solutions Kindergarten	This study examined the development of supplementary instructional materials for kindergarten in public elementary schools in the Division of Camarines Sur during School Year 2025–2026. Specifically, it assessed the extent of material development, practices employed, challenges encountered, proposed solutions, and an action plan based on the findings. The study employed the descriptive-evaluative-correlational research method involving 272 respondents who answered a researcher-made questionnaire. Data were analyzed using frequency count, percentage, weighted mean, rank, and Kendall's Coefficient of Concordance, with a significance level of 0.05. Findings revealed that the development of supplementary instructional materials was very much evident, with audio-visual materials obtaining the highest mean of 4.61. Practices were very much practiced, particularly curriculum alignment, which also obtained a mean of 4.61. However, the rank-order agreement tests indicated no significant agreement among respondents regarding material development, practices, challenges, and proposed solutions. The major challenges identified were timeline constraints (4.61), resource availability (4.57), and lack of training (4.55). The most necessary solutions were establishing clear schedules for material development (4.67), promoting teacher collaboration and resource sharing (4.66), and providing additional funding (4.65). An action plan was formulated based on these findings. The study recommends strengthened supervision, regular needs assessment, teacher training, collaborative material development, and increased support from local government units and parents. Teachers should develop contextualized, learner-responsive materials, while learners should actively participate in related activities. Future studies may replicate the research in other divisions and investigate factors influencing material development and its effects on learning outcomes.

1. Introduction

Instructional materials play a vital role in providing young learners with meaningful learning experiences in early childhood education. Kindergarten is a crucial stage for developing creativity, curiosity, sociology-emotional skills, and cognitive abilities. Supplemental instructional materials (SIMs), including visual aids, activity sheets, storybooks, manipulative, and digital resources, enhance classroom instruction and provide opportunities for learners to explore concepts through concrete and engaging activities. Early childhood, particularly from birth to six years, is a critical period of brain development when children's experiences significantly influence their physical, intellectual, social, emotional, creative, and cultural development. Thus, appropriate instructional materials are essential in establishing a strong foundation for lifelong learning.

The Philippine government recognizes education as a fundamental right. Article XIV, Section 1 of the 1987 Philippine Constitution mandates the State to protect and promote the right of all citizens to quality education and ensure accessibility. Similarly, Republic Act No. 9155, or the Governance of Basic Education Act of 2001, established the framework for decentralizing basic education management and strengthening educational governance. The Enhanced Basic Education Act of 2013 (Republic Act No. 10533) institutionalized the K to 12 Basic Education Program, comprising kindergarten, six years of elementary education, four years of junior high school, and two years of senior high school. This program aims to develop productive and responsible citizens equipped with essential competencies, skills, values, and capacities for lifelong learning and employment. Republic Act No. 10157, or the Kindergarten Education Act, signed on January 20, 2012, established kindergarten as the first stage of compulsory and mandatory formal education for five-year-old children. DepEd Order No. 32, s. 2012, provided the policies and guidelines for its implementation. Through kindergarten education, children acquire foundational competencies and develop school readiness through developmentally appropriate activities, games, and play-based learning experiences.

The National Early Learning Framework (NELF), formulated by the Early Childhood Care and Development Council, recognizes Filipino children as valuable national assets who should develop positive values, respect for others, cultural awareness, and appreciation of their country. Consistent with this framework, DepEd Order No. 47, s. 2016, or the Omnibus Policy on Kindergarten Education, identifies seven learning areas: Language, Literacy, and Communication; Socio-Emotional Development; Values Development; Physical Health and Motor Development; Aesthetic/Creative Development; Mathematics; and Understanding of the Physical and Natural Environment. These areas emphasize holistic development and the importance of meaningful learning experiences.

The Philippine government's commitment to Education for All (EFA), the Millennium Development Goals, and the Sustainable Development Goals (SDGs) further emphasizes inclusive, equitable, and quality education. Early childhood education is particularly important in expanding learning opportunities for vulnerable and disadvantaged children. Accordingly, DepEd promotes relevant curricula, qualified teachers, professional development, inclusive education, appropriate learner assessment, technology integration, school-community partnerships, and continuous monitoring and evaluation to improve educational outcomes.

Several DepEd issuances provide guidance on learning resources and instructional materials. DepEd Order No. 65, s. 2011, addresses policies and guidelines concerning the allocation of reading materials for kindergarten schools. DepEd Order No. 44, s. 2013, imposed a moratorium on the procurement of supplementary reading, reference, and other instructional materials, highlighting the importance of appropriate review and procurement processes. More recently, DepEd Order No. 015, s. 2025, amended DepEd Order No. 47, s. 2016, updating the policy framework for kindergarten education effective School Year 2025–2026. These policies underscore the importance of providing suitable learning resources that support curriculum implementation and learners' developmental needs.

Effective development and utilization of supplementary instructional materials are particularly important in public elementary schools, where differences in resources, teacher preparation, and learner readiness may influence instructional quality. Teachers can contextualize lessons through locally relevant and developmentally appropriate materials that make abstract concepts understandable, encourage participation, and support differentiated instruction. Such resources also promote inclusivity by accommodating learners with different abilities, interests, learning styles, and levels of readiness.

Despite their recognized importance, developing and implementing supplementary instructional materials present challenges. Kindergarten teachers may experience limited access to quality resources, insufficient professional development in instructional design, time constraints, and difficulties contextualizing materials to their local learning environments. Addressing these concerns requires teacher creativity, administrative support, and organized assistance from educational authorities to ensure that instructional materials are appropriate, accessible, and aligned with curriculum standards.

As a kindergarten teacher, the researcher is well positioned to investigate these challenges and opportunities because of firsthand classroom experience. Daily interaction with young learners provides practical insights into their developmental needs, responses to different teaching aids, and the limitations of available instructional resources. This experience can help ensure that the study's findings and recommendations are grounded in actual classroom conditions and contribute to improved teaching practices, learner engagement, and the quality of early childhood education in public elementary schools.

In terms of academic performance, Camarines Sur recorded average achievement levels of 62.29% in the First Congressional District, 64.11% in the Second, 59.39% in the Third, 61.29% in the Fourth, and 66.95% in the Fifth. The division has also demonstrated notable educational achievements in international competitions, including the Baa District Children's Choir's first-place finish in Singapore, a first-place Hua Cup achievement, and mathematics competition awards earned by Filipino learners in Hong Kong and other international events. These accomplishments highlight learners' potential and reinforce the importance of providing quality educational experiences beginning in kindergarten.

Related local studies also contribute to understanding supplementary instructional materials and kindergarten teaching practices. Ranola (2022) investigated the utilization of supplementary instructional materials in the development of kindergarten pupils in Bato District, Division of Camarines Sur. Ibarrientos (2023) examined kindergarten teachers' teaching competencies in Polangui District, while Cortez (2023) also addressed the teaching competencies of kindergarten teachers. Rival (2023) explored kindergarten teachers' initiatives in addressing teaching challenges, and Fowler (2022) emphasized the importance of kindergarten as an early developmental stage when children are particularly receptive to learning. These studies provide relevant insights into instructional practices, teacher competencies, and the significance of developmentally appropriate learning experiences.

Despite existing policies and related research, the continuing need to improve the development and utilization of supplementary instructional materials warrants further investigation. Understanding teachers' practices, challenges, and strategies can help identify areas requiring professional development, resource support, and improved educational policies.

Therefore, this study seeks to examine the extent and practices of developing supplementary instructional materials in kindergarten within public elementary schools. Specifically, it aims to identify the challenges encountered by teachers, determine the strategies employed in developing and utilizing these materials, and examine their perceived effectiveness in enhancing learning outcomes. The findings are expected to provide insights for improving instructional support, informing educational decision-making, and promoting engaging, inclusive, and effective kindergarten education.

1.1 Statement of the Problem

This study determined the practices in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur, for the School Year 2025-2026. Specifically, it sought answers to the following questions:

1. To what extent were the supplementary instructional materials developed in kindergarten in terms of:

- 1.1 Visuals,
- 1.2 Auditory,
- 1.3 Audio-Visual,
- 1.4 Kinesthetic, and
- 1.5 Activity-Based Materials?

2. How significant is the agreement on the rank orders of the extent of the development of the supplementary instructional materials in kindergarten along the aforementioned aspects?

3. To what extent were the practices employed in the development of the supplementary instructional materials in kindergarten in terms of:

- 3.1 Alignment with the Curriculum,
- 3.2 Sharing of Resources,
- 3.3 Data Analysis,

3.4 Parents' Involvement, and
3.5 Innovative Integration?

4. How significant is the agreement on the rank orders of the practices employed in the development of the supplementary instructional materials in kindergarten among the different groups of respondents?

5. What challenges were encountered by the kindergarten teachers in the development of supplementary instructional materials in terms of:

5.1 Timeline,

5.2 Budget of Work,

5.3 Lack of training,

5.4 Resources Available, and

5.5 Learners' Readiness?

6. What solutions were offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials?

7. How significant is the agreement on the rank orders of the challenges encountered and the solutions offered?

8. What Action Plan can be formulated based from the findings of the study?

1.2 Assumptions of the Study

The study was guided by the following assumptions:

1. The extent of the supplementary instructional materials developed in kindergarten in terms of Visuals, Auditory, Audio-Visual, Kinesthetic, and Activity-Based Materials can be determined.

2. The extent of the practices employed in the development of the supplementary instructional materials in kindergarten in terms of Alignment with the Curriculum, Sharing of Resources, Data Analysis, Parents' Involvement, and Innovative Integration can be gauged.

3. There are challenges that can be encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline, Budget of Work, Lack of training, Resources Available, and Learners' Readiness.

4. There are solutions that can be offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials.

5. The Action Plan that can be formulated based from the findings of the study.

1.3 Hypotheses

The study tested the following null hypotheses:

1. There is no significant agreement on the rank orders of the extent of the development of the supplementary instructional materials in kindergarten along the aforementioned aspects.

2. There is no significant agreement on the rank orders of the practices employed in the development of the supplementary instructional materials in kindergarten among the different groups of respondents.

3. There is no significant agreement on the rank orders of the challenges encountered and the solutions offered.

2. Literature Review

2.1 Development of the Supplementary Instructional Materials

The development of supplementary instructional materials plays a vital role in improving kindergarten teaching and learning. These materials support curriculum implementation and help teachers deliver engaging, meaningful, and developmentally appropriate lessons. Visual aids, activity sheets, manipulatives, and localized learning tools simplify concepts, encourage active participation, address diverse learning needs, and promote creativity and holistic development among young learners.

Erra (2021) investigated the effectiveness of a supplementary instructional materials-based program in developing English as a Foreign Language (EFL) speaking fluency among 30 second-year student teachers at Sadat Faculty of Education, Minufiya University, Egypt. Using a pretest-posttest design and a speaking fluency assessment rubric, the study found significant improvement after the intervention. It relates to the present study by demonstrating the potential of supplementary instructional resources to enhance learning skills.

Romero (2021) examined the use of supplementary instructional materials to support early writing instruction. The study emphasized flexible learning supports, varied representations of information, learner choice, and digital resources to improve access to complex texts, vocabulary development, interest, and engagement. It relates to the present study through its emphasis on utilizing instructional resources to support learners, although the research locale and focus differ.

Marmol (2022) discussed learning to read using supplementary instructional materials, emphasizing individualized instruction for learners with different levels of phonemic awareness. The study highlighted software, web-based programs, television, and video resources as supplements to explicit classroom instruction. Its relevance lies in demonstrating how instructional materials can reinforce reading skills and increase learner engagement.

Graves (2022) described prereading activities, including silent reading, reading aloud, vocabulary studies, and semantic webbing, as strategies for preparing pupils for reading. Similarly, Riley (2022) emphasized activating prior knowledge, building background experiences, motivating learners, and reviewing related concepts before reading. Both studies relate to the present research through their focus on improving reading skills, although their primary emphasis is on prereading strategies rather than the broader development and utilization of supplementary instructional materials.

Caddy (2022) explored reading strategies used by Grade 2 teachers teaching English First Additional Language learners through a case study. Findings highlighted balanced literacy, vocabulary and comprehension development, phonics, and whole-word approaches. Overcrowded classrooms, poverty, and limited parental support challenged learners' progress. Teachers responded through differentiated pacing and individualized attention. The study also emphasized home-language resources and technology. It relates to the present study through its examination of instructional strategies, although the methodology and locale differ.

Cuento (2021) emphasized continuous professional development through seminars, training, and Learning Action Cell (LAC) sessions, alongside stronger collaboration with parents and communities. Andres (2021) highlighted the demanding nature of teaching and the importance of appropriate training programs to improve instructional quality. Meanwhile, Christianah Oluwatoyin Oyetunji (2021) examined reading instruction as a process involving strategies that facilitate text comprehension, focusing on second-language reading in Botswana Colleges of Education.

Collectively, these studies emphasize the importance of appropriate instructional materials, effective teaching strategies, individualized support, and continuous teacher development. They provide a foundation for investigating the development and utilization of supplementary instructional materials in kindergarten public elementary schools.

2.2 Studies about Kindergarten Education

Kindergarten education is a crucial stage in children's overall development and preparation for formal schooling. It establishes foundational skills in literacy, numeracy, social interaction, and emotional development. Quality kindergarten programs, effective teaching strategies, supportive learning environments, and developmentally appropriate instructional materials enhance learner engagement, understanding, school readiness, and holistic development.

Buena (2020) described reading as the process of interpreting written symbols to understand meaningful words, sentences, and texts. Reading instruction and practice are essential components of language development. The study relates to the present research through its emphasis on reading development, although it focused on reading comprehension, while the present study examines instructional strategies and supplementary instructional materials.

Harold (2020) emphasized the importance of accreditation and quality childcare, highlighting how early brain development and learning are influenced by children's early experiences. This study relates to kindergarten education because both recognize the importance of quality early learning environments, although their specific focuses differ.

Balland and Blachman (2020) demonstrated that phonemic awareness training improves children's reading and spelling abilities. Their findings emphasized that recognizing speech sounds and developing automatic word identification are important foundations for reading comprehension. Early oral-language experiences and exposure to printed materials also contribute to reading readiness. Similarly, Clarke (2022) emphasized balanced beginning-reading instruction through phonics, meaningful texts, writing, and spelling activities. Encouraging invented spelling helps develop phonemic awareness and knowledge of spelling patterns. These studies support the importance of appropriate instructional strategies and materials in developing early literacy skills.

Kindergarten also promotes children's social, emotional, cognitive, linguistic, and physical development through play, art, music, movement, and interaction. Fababier (2020) investigated the implementation of kindergarten education in Batangas City and reported that implementation was very good. The study identified home-school partnerships as a strength but found the provision of learning experiences comparatively weaker. It relates to the present research through its focus on kindergarten education, although its emphasis was program implementation rather than instructional strategies and materials.

Fowler (2020) emphasized that kindergarten provides opportunities to nurture children's enthusiasm for school and learning during a critical developmental period. The study supports the importance of engaging learning experiences, although its focus differs from the present investigation. According to Bassok, Claessens, and Engel (2020), kindergarten classrooms have become increasingly academically oriented, with greater emphasis on literacy and numeracy. However, the National Association for the Education of Young Children emphasizes the importance of engaging, enjoyable, and developmentally appropriate experiences that integrate language and literacy. These perspectives highlight the need to balance academic instruction with appropriate learning activities and resources. Finally, Gingold Pam D. (2020) examined successful kindergarten transitions and emphasized collaboration between teachers and parents. Familiarizing children with classroom routines and providing developmentally appropriate learning environments can make the transition from preschool to kindergarten smoother. This study relates to the present research by recognizing the importance of teacher and parent support in promoting children's adjustment and learning. Collectively, these studies establish the importance of quality kindergarten education, early literacy instruction, developmentally appropriate learning experiences, and home-school collaboration. They provide a foundation for investigating how supplementary instructional materials and effective teaching strategies can enhance kindergarten learners' engagement, readiness, and overall development.

2.3 Challenges and Solutions

The implementation and improvement of kindergarten education involve various challenges that may affect teaching practices and learning outcomes. Teachers often experience limited access to quality instructional materials, time constraints in lesson preparation, insufficient training in developing developmentally appropriate resources, and difficulties contextualizing lessons to learners' diverse needs. These challenges may affect instructional effectiveness and children's learning experiences. Addressing them requires professional development, adequate learning resources, collaboration among teachers, administrative support, and creative approaches to contextualizing instructional materials. Understanding these concerns is essential to providing kindergarten learners with meaningful, inclusive, and holistic educational experiences.

Lopez (2021), in the study *Challenges Faced by School Leaders in the Philippines: Implications for Leadership Development*, examined the obstacles encountered by school leaders, including resource constraints, educational policy changes, cultural diversity, teacher development, and community engagement. The study emphasized the need for leadership development programs that respond to the actual needs and circumstances of Filipino school leaders. Its relevance to the present research lies in recognizing the importance of effective leadership and institutional support in addressing educational challenges and improving learning outcomes. Articulo (2023), in the study *Challenges and Opportunities in Implementing Instructional Leadership in Public Elementary Schools in the Philippines*, investigated the challenges experienced by teachers and school heads in implementing instructional leadership. Findings highlighted limited resources, administrative responsibilities, teacher readiness, and changing educational policies. However, community support, professional development, and collaboration among educators and stakeholders were identified as

opportunities for improving instructional leadership. This study relates to the present research because effective leadership and collaboration can help teachers develop and utilize appropriate supplementary instructional materials.

Robinson (2023), in *The Influence of Instructional Leadership on Learner Outcomes*, explored how school leadership influences learner achievement. The study emphasized that principals who establish clear academic goals, provide professional development, support effective teaching practices, and encourage collaboration can contribute to improved learning outcomes. Nevertheless, school leaders face time constraints and administrative responsibilities that may limit their involvement in instructional improvement. The study highlights the importance of prioritizing instructional leadership to create supportive learning environments.

Similarly, Hallinger and Murphy (2020), in *Instructional Leadership and Learner Achievement: How Principals Affect Learner Learning*, examined the relationship between instructional leadership and learner achievement. Their discussion emphasized the importance of establishing high academic standards, supporting teachers, encouraging pedagogical innovation, and developing a collaborative school culture. The study reinforces the idea that school leaders must go beyond administrative duties and actively support teaching and learning.

Vanhoof (2021), in *Challenges Faced by School Leaders in Promoting Learner Learning: A Comparative Study of Three European Countries*, examined challenges involving educational policies, resource allocation, teacher collaboration, curriculum development, and changing educational expectations. The study highlighted the need to balance administrative responsibilities with instructional leadership and to develop strategies responsive to different educational contexts. Likewise, Santos (2023), in *School Leadership and Learner Learning in the Philippines: An Investigation of the Policy and Practice of School Leadership*, explored how policies and leadership practices influence learner learning. Administrative burdens, resource limitations, and professional development needs were identified as concerns requiring policy adjustments and stronger stakeholder collaboration.

Espinosa (2021), in *Instructional Leadership Practices of Teachers and School Heads in the Philippines*, investigated instructional leadership practices and the challenges encountered in improving learner outcomes. The study highlighted the importance of setting academic standards, supporting teachers, and strengthening instructional environments. Limited resources and competing managerial responsibilities may hinder these efforts, emphasizing the need for appropriate support and context-specific strategies.

The transition to alternative learning arrangements has also presented challenges for educators. Graham (2020), in a study concerning blended learning and emerging technologies, discussed the role of information and communication technologies in expanding educational access and supporting learning. The study emphasized learner success, perceptions of learning environments, and the continuing relationship between blended learning and technological development. It relates to the present research because instructional materials may incorporate digital resources to supplement classroom teaching.

Gonda (2020), in a study on transitioning to online flipped classrooms during unpredictable times, examined the transformation of conventional flipped classes into fully online learning environments. Using the 5E framework—Engage, Explore, Explain, Elaborate, and Evaluate—the study reported comparable learning performance between fully online and conventional flipped classes. Its findings highlight the importance of thoughtful instructional design and appropriate technological tools.

Pacheco (2020), in discussing new normal education, emphasized the need for responsive, ethical, and learner-centered approaches that recognize diverse educational needs. Achenta (2020), in *The New Normal in Education: A Challenge to the Private Basic Education Institutions in the Philippines?*, examined the challenges faced by private schools during the pandemic, particularly the implementation of learning continuity plans and health and safety protocols. Both studies emphasize the importance of adapting educational practices to changing circumstances.

Reyes (2021), in a literature review on the impact of the pandemic on teaching and learning, discussed widespread school closures, disruptions to traditional instruction, and the need for alternative learning systems and assessment strategies. Similarly, Tria (2020), in *The COVID-19 Pandemic through the Lens of Education in the Philippines: The New Normal*, examined the challenges facing Philippine education and the need to sustain quality education during disruptions. These studies demonstrate the importance of flexible instructional approaches and appropriate learning resources.

Finally, Malik (2020) examined the effects of modular and traditional teaching approaches on Grade 9 learners' general comprehension. Using an experimental approach and statistical analysis, the study found that learners taught through the modular approach obtained higher mean comprehension scores than those taught through traditional methods. Although conducted at the secondary level, the study provides insights into the potential value of alternative instructional approaches. Collectively, these studies emphasize that improving education requires adequate resources, effective instructional leadership, teacher development, collaborative practices, and adaptable teaching strategies. They provide a foundation for investigating the challenges kindergarten teachers encounter in developing and utilizing supplementary instructional materials and identifying practical solutions to improve instructional delivery, learner engagement, and educational outcomes in public elementary schools.

2.4 Action Plan

An action plan serves as a strategic framework that guides the systematic implementation of interventions designed to improve teaching and learning processes in kindergarten. In the context of developing and utilizing supplementary instructional materials, it identifies specific objectives, activities, timelines, resources, and expected outcomes to address existing challenges and enhance instructional effectiveness. By defining roles, responsibilities, and measurable indicators, an action plan promotes organized implementation, accountability, and continuous improvement. It also supports teachers in developing and using developmentally appropriate instructional materials that respond to the diverse learning needs of kindergarten pupils and contribute to the delivery of quality basic education. Caluza and Verrecio (2020), in their study entitled *An Assessment of ICT Competencies of Public School Teachers: Basis for Community Extension Program*, assessed the ICT competencies of public school teachers at San Jose Central Elementary School in the Division of Tacloban City, Philippines. Using a descriptive survey method, the researchers gathered data through questionnaires, interviews, and observations involving 62 teacher-respondents. The findings revealed that most teachers possessed basic ICT knowledge but needed

further improvement in their computer skills and competencies. The researchers recommended additional training to strengthen teachers' ICT capabilities and enable them to integrate technology more effectively into instruction and other professional responsibilities. The study of Caluza and Verrecio (2020) is relevant to the present research because both emphasize the importance of identifying teachers' needs and formulating appropriate recommendations to improve educational practices. However, the previous study focused on teachers' ICT competencies and the development of a community extension program, whereas the present study examines the practices involved in developing supplementary instructional materials in kindergarten in public elementary schools in the Division of Camarines Sur. The findings provide insights into the importance of teacher capacity-building as a potential component of an action plan for improving instructional material development and utilization.

Similarly, Asiyai (2021), in the study entitled *Assessment of Information and Communication Technology Integration in Teaching and Learning in Institutions of Higher Learning*, investigated ICT integration in teaching and learning in higher education institutions in Delta State, Nigeria. The study employed an ex post facto survey research design and involved 560 students and lecturers selected through simple random sampling from four institutions. Mean and standard deviation were used to analyze the research questions, while t-tests were employed to test the hypotheses. The findings indicated that the availability of ICT resources for effective teaching and learning was limited. Nevertheless, ICT integration was found to offer several benefits, including improved instructional quality, support for different learning styles, and increased opportunities for collaboration and research. The study also identified inadequate funding, insufficient ICT facilities, weaknesses in ICT-related policies, and limited technological literacy among students and lecturers as barriers to effective integration. Among the recommended strategies were the provision of electronic classrooms and laboratories, pedagogical training in ICT, and the integration of ICT initiatives into institutional strategic plans.

The study of Asiyai (2021) is relevant to the present research because it highlights the importance of strategic planning, adequate resources, and professional development in improving educational practices. Both studies recognize the need for systematic interventions to address instructional challenges and enhance teaching effectiveness. However, Asiyai's study focused on ICT integration in higher education institutions, while the present study focuses on the development and utilization of supplementary instructional materials in kindergarten in public elementary schools in the Division of Camarines Sur. The findings of Asiyai's study may serve as a reference in formulating an action plan that considers teachers' training needs, the availability of instructional resources, and strategies for improving the quality and accessibility of supplementary instructional materials.

Taken together, these studies provide a basis for developing an action plan responsive to the needs and challenges identified in kindergarten instruction. Their findings underscore the importance of teacher training, resource provision, strategic planning, and continuous professional development in strengthening educational practices. Guided by these considerations, the present study may formulate an action plan intended to improve teachers' practices in developing and utilizing supplementary instructional materials and ultimately support meaningful, engaging, and developmentally appropriate learning experiences for kindergarten pupils.

2.5 Synthesis of the State-of-the-Art

The related studies reviewed, explained the Studies on Development of the supplementary instructional materials, Studies about Kindergarten Education, Challenges and Solutions and Action Plan generated. The studies of the previous researchers, both local and foreign proved to be very helpful in making the present study.

The studies conducted by previous authors or researchers on the Development of the Supplementary Instructional Materials: Erra (2021), on Using a Development of the supplementary instructional materials-Based Program for Developing Student Teachers' EFL Speaking Fluency Skills; Romero (2021), on Using Development of the supplementary instructional materials to Support Early writing Instruction. He cited that to help students become comfortable with Development of the supplementary instructional materials, it is useful to incorporate it into your instruction wherever possible; Marmol (2022), on Learning to Read with Development of the supplementary instructional materials Materials. He stated that learners with poor phonemic awareness need to practice and improve this fundamental skill; Graves, (2022) described pre-Early writing activities as any activity designed to enlighten pupils to be abreast with what they are to read about; Riley, (2022) believed in preparing the minds of the pupils or readers before actual Early writing is done; Caddy, (2022) explored the Early writing strategies teachers utilized in their Grade 2 classrooms when teaching English First Additional Language learners (EFAL) in English home employed, using a case study design; Cuento, (2021) the development of teaching strategies does not end with the teachers themselves but there must always be room for improvements, attendance of seminars, residential trainings and LAC session must be encouraged among teachers in order to attain professionalism in their chosen career; Christianah Oluwatoyin Oyetunji, (2021) of South Africa conducted a study that focused on teaching Early writing as a process which involves an application of Early writing strategies in order to facilitate comprehension of texts. On Studies about Kindergarten Education were presented by: Buena, (2020) emphasized that Early writing activity characterized by the translation of symbols, or letters, into words and sentences that have meaning to the individual; Harold, (2020) determined the importance of accreditation as a key to quality child care; Balland and Blachman, (2020) had shown that phonemic awareness training improves children's ability to read and spell. Unless word identification is effortless and automatic, the reader cannot devote attention to constructing meaning while Early writing. According to Clarke, (2022) effective beginning Early writing instruction contains a balance of activities designed to improve word recognition including phonics instruction and Early writing meaningful texts; Amphim, (2022) argued that Early writing comprehension seeks to find out how well a pupil can read and discern information from the materials being read; Harland and Kinder, (2022) disclosed that whether the materials and resources such as hand-outs are adequate, whether new materials are created during the course, and whether feedback and evaluation are gathered after the course have further positive effects on the level of impact of teachers practices; Fababier (2020), Implementation of Kindergarten education in the Division of Batangas City; Meagan Fowler (2020), on Kindergarten development; Bassol, D., Claessens A. and Engel M. (2020); Kindergarten classroom were also far more academically oriented and Gingold Pam (2020), on successful Transition of Kindergarten: The Role of Teachers and Parents, the transition can be stressful time for both children and parents.

The studies conducted by previous authors or researchers on the Challenges and Solution were presented by: Lopez, (2021) in the study *Challenges Faced by School Leaders in the Philippines: Implications for Leadership Development*; Articulo, (2019) on *Challenges and Opportunities in Implementing Instructional Leadership in Public Elementary Schools in the Philippines*. Robinson, (2023) on his study *The Influence of Instructional Leadership on Learner Outcomes*; Hallinger and Murphy, (2020) on the study *Instructional Leadership and Learner Achievement: How Principals Affect Learner Learning*; Vanhoof, (2021) on the study *Challenges Faced by School Leaders in Promoting Learner Learning: A Comparative Study of Three European Countries*; Santos, (2023) on *School Leadership and Learner Learning in the Philippines: An Investigation of the Policy and Practice of School Leadership*; Espinas (2021), on *Instructional Leadership Practices of Teachers and School Heads in the Philippines*; Graham, (2020) on his study *Blended Learning: the new normal and emerging technologies*; Gonda, (2020) on his study *Transitioning to the New Normal of the learning in unpredictable times: pedagogical practices and learning performance in fully online flipped classroom*; Pacheco (2020), in his statement about the New Normal Education. He cited those effects rippling from the emergency include changes in the personal, social, and economic spheres; Achenta, (2020) in his study, *The New Normal In Education: A Challenge To The Private Basic Education Institutions In The Philippines*; Reyes, (2021) in his study *A Literature Review on Impact of Pandemic on Teaching and Learning*; Tria, (2020) on the *Pandemic through the Lens of Education in the Philippines: The New Normal*; Malik, (2020) on her study about the effects of modular and traditional approaches on learners' general comprehension. On Action Plan: Caluza and Verrecio(2020), on the study, *An Assessment of ICT Competencies of Public School Teachers: Basis for Community Extension Program*; on the study *Assessment of Information and Communication Technology Integration in Teaching and Learning in Institutions of Higher Learning* conducted by Asiyai, Romina Ifeoma (2021) Employing survey research design of the ex-post facto type. The foregoing studies were related with the present research, but these showed only similarities or relevant findings in the practices in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur.

2.6 Gap Bridged by the Study

From among the studies enumerated above (local and national), it was noted that no one had exactly the same as the present study. It showed only similarities or relevant findings on the practices in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur. This means that their studies were not actually the same with the present research especially on the locale, the process employed, and the whole content of the study.

With the aid of the researched literatures and studies relevant to the present study, it gave a wider view of knowledge needed to comprehend the whole study in the establishment of the research gap. Findings and the recommendation cited by the previous studies became the bases of the researcher in finding its relevance to the present study on some aspects of similarities. However, there was no duplication of researches mentioned in the study.

2.7 Theoretical Framework

The theoretical Framework of this study was anchored on Individual Differences Theory, Motivation Theory, Cognitive Theory, Contingency Theory, and Transfer Theory. These theories are applicable in the present study because they deal on the process of individual learning and development which was also the main concern of the study. After a close analysis of these aforementioned theories, the researcher was able to formulate her theory.

Individual Differences Theory, (Kelly, 1969). This theory advocate that human possessed the same general mental abilities but there are different factors which influence are evident in the classroom. Thus, this theory states that "no two individuals are exactly alike". This means that every pupil is considered as a unique individual. Every learner possesses distinctive characteristics and qualities, which constitutes him individually. Their interests, knowledge, and skills are not the same. Some could not easily understand while others cannot. It is because of individual differences not only on the part of the learners but also on the part of the teachers, who consider also different factors.

The Theory of Individual Differences was applied in the present study because it determines the learners' skills. Although two pupils have the same age, gender, and socio— economic status each 1 is unique; every child brings specific interest, experiences, and learning styles. They differ in their attitudes, behavior, and study habits to enhance the development of Early writing skills. Thus, the teachers need varied strategies to help all children succeed as readers.

Motivation Theory, (Kelly, 1969). This theory explains that motive is what prompts a person to act in certain way or at least develop something for specific behaviors. Motive includes needs, wants, and success. The earlier the individual is subjected to motive, the earlier he develops the habit of satisfying the motive. The motive of acquiring formal education must be developed among children as early as possible. Once the children have this kind of motive, they will never be tempted to be influenced by another motive that will try to supersede their priority established motive. Children who have been properly motivated by their parents to go to school or study hard are 1s that are regular in class attendance.

The motivation theory as advocated by Kelly (1969) emphasized the activity as means of providing motive which stimulates the pupils to learn. This was considered in the study, the fact that motivation is needed in order to encourage pupils to study and be at the top for high achievement.

Play Theory, (Froebel, 1887). This theory emphasizes that play is a natural and essential component of children's learning and development. Froebel, recognized as the founder of kindergarten education, believed that children learn best through meaningful play experiences that encourage exploration, creativity, and self-expression. According to this theory, play serves as a medium through which children develop cognitive, social, emotional, and physical skills. Through active engagement in playful activities, children gain opportunities to discover concepts and construct understanding based on experiences. Play creates a child-centered environment that promotes curiosity and active participation in learning. In relation to this study, a Playful Learning Activities allows kindergarten learners to engage in enjoyable and meaningful activities that stimulate various developmental skills. Activities

such as games, role-playing, storytelling, and hands-on tasks create opportunities for learners to develop communication, creativity, motor coordination, and problem-solving abilities.

Cognitive Learning Theory, (Weitmer, 1972). This theory explains that practice is more important and that is a repeated exposure from which a mere cognitive structure can emerge. According to Maslow (1968) there is a need for manipulation in order to attain improvement. These practices and manipulation guided the study because once multilingual education is loved he always practice and being manipulated every day and genuine love for using multilingual is developed. Comprehension will follow and thus improve pupils' academic achievement.

Contingency Theory, (Fiedler, 1967). This theory assumes that learning is a process of building condition reflexes through the substitution of 1 stimulus for another. It completely denies the existence of instincts or inborn tendencies of the individual. It is inferred that almost all that an individual becomes in relation to this theory is a matter of conditioning reflexes. Fiedler contested that there are three major situation variables which determine whether a given situation is favorable, (a.) their female relations with the members of the group (leader—member relation), (b.) the degree of structure in the task that their group has been assigned to perform (task structure), (c.) the power and authority that their position provided (position power). It started that the nature of the task (structured or unstructured) moderates the relationship between worker perceived needs and the teacher behavior.

The teachers who are in very highly structure job, the path—goal achievement is clear, and additional initiating structure from the leader would either add to satisfaction or improvement of their task. Moreover, if task is unclear, subordinates would want their leader to clear up confusion. An effective school manager must apply two dimensions of leadership to clarify and make the realization of the expectation easier.

3. Methodology

The discussion in this chapter is focused on the research process and methodologies that served as guide for the researcher in the conduct of the study on the practices in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur. The topics explained in the foregoing paragraphs are the methods and processes that were adopted, research respondents, data gathering tools, data gathering procedure and statistical treatment of data.

3.1 Research Design

This study utilized the descriptive-evaluative-correlational method of research. The descriptive method was used to gather information about the present existing conditions. The principal aims are to describe the nature of a situation, as it exists at the time of study and to explore the cases of particular phenomena. According to Subong and Beldia (2005), a descriptive research involves collection of data to answer questions concerning the current status of the study. To Best (1990), he stated that the descriptive method describes what is and allows an in-depth analysis of conditions being looked into.

Correlational method was used to determine the significant agreement on the rank orders of the extent of the development of the supplementary instructional material in kindergarten along the aforementioned aspects; significant agreement on the rank orders of the practices employed in the development of the supplementary instructional materials in kindergarten among the different groups of respondents; and the significant agreement on the rank orders of the challenges encountered and the solutions offered.

3.2 Sampling Technique

Purposive sampling was employed in selecting the locale of the study, which covered the five (5) Congressional Districts of the Division of Camarines Sur. Kindergarten teachers from these five (5) Congressional Districts served as the respondents of the study. Stratified random sampling was used to select the respondents to ensure appropriate representation from each district. The required sample size was determined using Slovin's formula (1976), with a 5% margin of error.

3.3 Respondents of the Study

The respondents of the study consisted of the Kindergarten teachers in five (5) Congressional Districts of the Division of Camarines Sur. There were eight hundred forty-eight (848) Kindergarten teachers from the five (5) Congressional Districts of the Division of Camarines Sur. Kindergarten teachers-respondents from First Congressional District totaled to forty-three(43); Second Congressional District, fifty-one (51); and Third Congressional District, thirty-six (36); Fourth Congressional District, eighty-seven (87); and Fifth Congressional District, fifty-five (55), a total of two hundred seventy-two (272) respondents. They were surveyed to determine the impact of the instructional coaching by Kindergarten teachers in improving the teaching practices of the public secondary teachers thus asked to give their honest response to the questionnaire that were distributed. The results were needed to answer the problems raised in the conduct of this research which led to the formulation of Action Plan.

3.4 Research Instruments

The Table of Specifications shown in Table 2 was followed in preparing the questionnaire. The questionnaire intended for the Kindergarten teachers was composed of one hundred sixty (160) questions. There were forty-eight (48) on the extent of the supplementary instructional material developed in kindergarten; forty-eight (48) on the extent of the practices in the development of the supplementary instructional materials in kindergarten; forty-nine (49) On the challenges encountered by the kindergarten teachers in development of the supplementary instructional materials; and fifteen(15) on the solutions offered to address the challenges encountered.

3.5 Statistical Tools

The statistical treatments used in the study included frequency count, percentage, weighted mean, rank, and Kendall's Coefficient of Concordance (W). The data gathered were analyzed and presented in tabular form to facilitate systematic analysis, interpretation, and presentation of the findings.

Weighted Mean. The weighted mean was used to quantify the responses and provide an objective basis for interpreting the data, particularly in determining the practices employed in the development of supplementary instructional materials (SIMs) in kindergarten in public

elementary schools in the Division of Camarines Sur. It was also utilized in evaluating and validating the output of the study. Kendall's Coefficient of Concordance (W). Kendall's Coefficient of Concordance was employed to determine the degree of agreement among the respondents in their ranking of the extent of development of supplementary instructional materials in kindergarten across the identified aspects. It was also used to assess the agreement among different groups of respondents regarding the practices employed in developing supplementary instructional materials, as well as the challenges encountered and the corresponding solutions proposed. The significance of the agreement among the rankings was tested using the chi-square test, following the procedure described by Siegel (1988).

4. Findings

This chapter deals with the representation, analysis, and interpretation of the data gathered in the study. This enabled the researcher to interpret the data in order to answer the specific questions.

4.1 *The Extent of the Development of the Supplementary Instructional Materials in Kindergarten*

The development of supplementary instructional materials in kindergarten plays a significant role in enhancing the teaching and learning process by providing additional resources that support the delivery of the curriculum. These materials help make lessons more engaging, meaningful, and appropriate to the developmental level of young learners. Through the use of teacher-made and contextualized materials, kindergarten teachers are able to reinforce concepts, stimulate learners' interest, and support diverse learning needs inside the classroom. Thus, examining the extent of the development of supplementary instructional materials in kindergarten is essential in determining how teachers design, adapt, and utilize these resources to improve learning experiences and promote the holistic development of young children.

Extent of the supplementary instructional materials developed in kindergarten in terms of Visuals, Auditory, Audio-Visual, Kinesthetic, and Activity-Based Materials with its corresponding figures.

Visual supplementary instructional materials refer to learning resources that primarily use images, pictures, charts, flashcards, posters, illustrations, and other graphic elements to support the understanding of concepts among kindergarten learners. At this stage, children respond effectively to colorful and engaging visual stimuli that capture their attention and enhance comprehension. Visual materials help learners recognize objects, letters, numbers, shapes, and patterns more easily, allowing them to connect ideas through observation and interpretation. The extent of the development of visual materials in kindergarten reflects the teachers' effort to design attractive and meaningful visual aids that support the curriculum and promote learners' cognitive development through visual exploration and recognition.

The extent of the development of the supplementary instructional materials in kindergarten in terms of Visuals. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: The pictures in the materials are clear and colorful, 4.63; Learners can recognize objects through pictures, 4.62; Visual cues support learners' memory of lessons, 4.59; Charts and diagrams help learners understand concepts, 4.58; Flashcards show letters and numbers effectively, 4.54; Posters make the classroom more interesting, 4.51; Images match the content of the lesson, 4.50; while Storybooks include bright and engaging illustrations, 4.45 rated Much Evident (ME). The pictures in the materials are clear and colorful, is the most commonly reported indicator on the extent of the development of the supplementary instructional materials in kindergarten in terms of Visuals. It implies that making sure visual materials are both aesthetically pleasing and pedagogically successful in promoting learning in young children has received a lot of attention. Because they enable learners to connect ideas with tangible representations clear and vibrant images are a crucial tool in early childhood education improving comprehension and memory retention. Visual clarity makes it easier for kindergarten learners who are still in the early phases of cognitive and linguistic development to recognize and identify objects shapes numbers and letters.

Additionally, vibrant images are known to draw in viewers pique their curiosity and keep them engaged—all of which are essential for maintaining interest throughout classes. The prevalence of this indicator also shows that teachers are aware that young learners react more favorably to materials that are colorful and simple to understand which may boost their motivation to engage in class activities. Teachers who prioritize clear and vibrant visuals help learners develop both cognitively and socioemotionally because engaging with visually stimulating materials makes learners happy excited and satisfied. This implies that the creation of useful and aesthetically pleasing visual aids that successfully supplement instructional strategies and reinforce lesson objectives has been the main focus in the development of supplemental instructional materials.

However, Storybooks include bright and engaging illustrations, noted as the last rank on the extent of the development of the supplementary instructional materials in kindergarten in terms of Visuals. It implies that a potential gap in the enrichment of visual learning resources because despite the existence of general visual materials there is a noticeable lack of storybooks that incorporate vivid illustrations as part of their content. Storybooks with captivating illustrations are essential in kindergarten education because they offer two benefits: through visual narratives they foster learners imagination creativity and interpretive abilities while also promoting literacy and language skills. The low ranking of this indicator could be due to a number of underlying issues such as the scarcity of storybooks with suitable illustrations the lack of training for teachers in choosing or producing visually rich storybooks or the preference for traditional visual aids like charts and flashcards over integrated literary-visual materials. Higher-order cognitive abilities like critical thinking inferencing and narrative comprehension—which are crucial even at the kindergarten level—may be hampered by the lack of or restricted use of storybooks with engrossing illustrations.

As a result, this research emphasizes how important it is for teachers and content creators to prioritize using colorful and captivating picture books in the classroom. By encouraging creativity curiosity an emotional connection to the materials and early literacy skills this would not only improve visual learning but also promote holistic development making the learning process richer more engaging and more significant for young learners.

To address the lowest ranked indicator, the Action Plan should include a a workshop on developing and selecting storybooks with colorful and engaging illustrations. During this workshop, teachers will design or adapt storybooks that contain pictures related to

lesson content and learners' experiences. This activity will be conducted in the first quarter, involving kindergarten teachers, the master teacher, and the school head. The materials needed include storybooks, printed illustrations, art supplies, and visual templates, with minimal costs for printing and preparation. Verification will be done through sample storybooks, classroom observations, and documentation of activities. The expected outcome is that learners will show greater interest in lessons and improved understanding through visually engaging storybooks.

With these results of the respondent's evaluation on the extent of the development of the supplementary instructional materials in kindergarten in terms of Visuals, which resulted to 4.55 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Erra (2021), on Using a Development of the supplementary instructional materials Program for Developing Learner Teachers' EFL Speaking Fluency Skills. The objective of the present study was to investigate the effectiveness of using a Development of the supplementary instructional materials-based program for developing EFL speaking fluency skills among second year, English section learner teachers. The sample of the present study consisted of thirty learners at Sadat Faculty of Education, Minufiya University, Egypt. The study sample was taught using the Development of the supplementary instructional materials-based program. The tool of the present study was an EFL speaking fluency test with a rubric for assessing the participants' performance. The test was applied to the study sample before using the Development of the supplementary instructional materials-based program in order to measure the level of the participants in EFL speaking fluency skills. Then, the test was re-applied after using the program. Results of the study revealed that the study sample's EFL speaking fluency skills were developed after using the program. Accordingly, the Development of the supplementary instructional materials program was found to be effective in developing EFL speaking fluency skills among second year learner teachers.

4.1.1 The Extent of the Development of the Supplementary Instructional Materials in Kindergarten in terms of Auditory

Auditory supplementary instructional materials focus on learning resources that stimulate learners through sound, such as songs, rhymes, recorded instructions, storytelling, chants, and phonics activities. These materials are particularly effective for developing listening skills, pronunciation, and language development among kindergarten learners. Through auditory exposure, children become more attentive to sounds, rhythm, and spoken language, which helps strengthen their communication and comprehension abilities. The extent of the development of auditory materials in kindergarten reflects how teachers incorporate sound-based learning experiences to enhance learners' engagement, listening skills, and language acquisition within the classroom environment.

the different indicators included for the evaluation of the extent of the development of the supplementary instructional materials in kindergarten in terms of Auditory. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: Songs help learners remember letters and numbers, 4.59; Teachers use recorded stories for listening exercises, 4.58; Rhymes are included for easy learning of sounds, 4.56; Audio prompts guide learners during activities, 4.53 Learners enjoy listening to clapping and counting rhythms, 4.52; Audio materials support pronunciation practice, 4.51; Listening exercises are short and clear, 4.50; while Sound cards help learners identify different phonemes, 4.45 was rated Much Evident (ME).

Songs help learners remember letters and numbers, is the most commonly reported indicator on the extent of the development of the supplementary instructional materials in kindergarten in terms of Auditory. It implies that teachers are aware of how important music and rhythm are for improving young learners language acquisition and memory retention. With their combination of melody repetition and phonemic patterns songs are an entertaining auditory aid that helps kids remember letters numbers and fundamental ideas. Songs are frequently used in class activities indicating that teachers are utilizing auditory stimulation to promote multisensory learning which can improve kindergarten learners' motivation attention and participation. By letting learners sing move and repeat songs also offer a fun and engaging educational experience that strengthens early literacy and numeracy development as well as auditory discrimination abilities.

Additionally, the popularity of this indicator shows that teachers are aware that auditory materials can make learning more dynamic fun and successful in developing foundational skills in young learners when they are creatively incorporated into lesson plans.

Meanwhile, Sound cards help learners identify different phonemes, noted as the last rank on the extent of the development of the supplementary instructional materials in kindergarten in terms of Auditory. It implies that there is a relative underutilization of specialized resources like sound cards that are intended to foster phonemic awareness despite the obvious emphasis on songs and other auditory activities. Sound cards are crucial for early language development and reading readiness because they enable learners to discern minute variations in sounds. The low ranking might indicate that teachers have difficulties like a lack of access to high-quality sound cards a lack of training on how to successfully incorporate them or a preference for more engaging or interactive auditory methods like rhymes and songs.

This gap reveals a chance to further enhance auditory learning by using sound cards in a more methodical and consistent way supporting kindergarten learners' early literacy phonemic differentiation and pronunciation skills.

To address the lowest ranked indicator, the Action Plan should include the development and use of phoneme sound cards along with listening games. Teachers will conduct daily sound recognition exercises in the classroom to help learners identify letter sounds accurately. This will take place during the first quarter, with the participation of kindergarten teachers and the reading coordinator. Required materials include sound cards, audio recordings, and flashcards, with minimal printing expenses. Verification will be achieved through sample sound cards, learners' outputs, and monitoring reports. The expected outcome is improved phonemic awareness and the ability of learners to identify and distinguish letter sounds effectively. With these results of the respondent's evaluation on the extent of the development of the supplementary instructional materials in kindergarten in terms of Auditory, which resulted to 4.52 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Romero (2021), on Using Development of the supplementary instructional materials to Support Early writing Instruction. He cited that to help learners become comfortable with Development of the supplementary instructional materials, it is useful to incorporate it into your instruction wherever possible. Providing varied means of representing information (Universal Design for Learning) can also help improve your learners' ability to access complex texts. Development of the supplementary instructional materials Early writing materials and

environments offer a variety of flexible supports for learners. These supports can be especially beneficial for learners when they read rich, content-area texts in history, social studies, science, and mathematics and encounter academic vocabulary that is unfamiliar to them. Check out “Using in Your Classroom” for ideas on integrating these tools into your teaching. Interest and engagement should be considered a significant outcome in literacy instruction, and providing learners with choice is key to achieving both. Teachers can help learners find motivating materials among the growing selection of digital texts available on the Web, for purchase, or through subscription sites for learners with diagnosed disabilities. Some Web based sites embed supports into learners’ selections. Importing text without embedded supports into Early writing software programs allows teachers to leverage the program’s Development of the supplementary instructional materials supports with an increasing array of text. Providing options for your learners helps them to feel more in control of their learning and allows them to access text in a way that is motivating and engaging for them.

4.1.2 The Extent of the Development of the Supplementary Instructional Materials in Kindergarten in terms of Audio-Visual

Audio-visual supplementary instructional materials combine both sound and visual elements to provide a more interactive and engaging learning experience for kindergarten learners. Examples include educational videos, animated presentations, digital storytelling, and multimedia lessons that integrate images, animations, and narration. These materials help learners understand concepts more clearly by allowing them to see and hear information simultaneously. Audio-visual resources can make lessons more interesting and memorable, especially for young learners who benefit from multi-sensory learning approaches. The extent of the development of audio-visual materials in kindergarten reflects the teachers’ use of technology and multimedia tools to support effective teaching and improve learners’ motivation and participation.

The extent of the development of the supplementary instructional materials in kindergarten in terms of Audio-Visual. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: Audio-visual materials maintain learners’ attention, 4.63; Songs with lyrics on screen support reading skills, 4.61; Recorded lessons include both images and narration, 4.54; Videos show how to perform simple tasks, 4.52; Videos demonstrate proper hand movements or gestures, 4.50. The remaining indicators rated Much Evident (ME) were: Learners can watch actions and listen at the same time, 4.49; Animations explain stories in an engaging way, 4.48; Projected slides show pictures and sounds together, 4.47; and Short clips reinforce lessons with both sound and images, 4.46.

Audio-visual materials maintain learners’ attention, is the most commonly reported indicator on the extent of the development of the supplementary instructional materials in kindergarten in terms of Audio-Visual. It implies that teachers are aware of how well visual and auditory stimuli work together to create an immersive learning environment that draws in and holds the interest of young learners. Videos slides and animations are examples of audio-visual materials that offer dynamic content that appeals to several senses at once making abstract or difficult ideas more tangible and intelligible. Learners can see hear and occasionally interact with the content through the use of audio-visual tools which encourages understanding retention and active engagement.

Given that visual and auditory reinforcement together can improve learning experiences pique curiosity and accommodate a variety of learning styles in the classroom the prominence of this indicator reflects teachers strategic approach to integrating technology and media into lesson delivery. It also shows how important it is to design captivating multimodal learning experiences that encourage enthusiasm motivation and enjoyment while teaching fundamental ideas.

However, Short clips reinforce lessons with both sound and images, noted as the last rank on the extent of the development of the supplementary instructional materials in kindergarten in terms of Audio-Visual. It implies that while general audio-visual resources are available and efficiently utilized there is a restricted use of brief focused clips intended to support particular lessons. Because they allow for the repetition of important ideas offer targeted reinforcement and can be used to review or summarize lessons without overwhelming young learners’ short clips are especially helpful. Constraints like restricted access to high-quality clips time constraints during lesson planning or difficulties matching clips to the curriculum could be the cause of the low ranking.

This gap emphasizes the necessity for teachers to investigate or create brief intentional audio-visual resources that support more extensive instructional content. This will guarantee that learners receive clear and interesting reinforcement of important ideas enhancing retention comprehension and lesson continuity.

To address the lowest ranked indicator, the Action Plan should include the integration of short educational videos or clips that combine images, narration, and sounds relevant to the lesson topics. Teachers will prepare simple audio-visual presentations and use them during classroom lessons to maintain learners’ attention and enhance comprehension. This activity is planned for the second quarter, involving teachers, the ICT coordinator, and the school head. Materials needed include laptops, projectors, educational video clips, and speakers, with minimal operational costs for ICT use. Verification will be done through lesson plans with AV integration, classroom observation notes, and photos of activities. The expected outcome is better attention and understanding from learners due to engaging audio-visual instructional materials.

With these results of the respondent’s evaluation on the extent of the development of the supplementary instructional materials in kindergarten in terms of Audio-Visual, which resulted to 4.61 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Marmol (2022), on Learning to Read with Development of the supplementary instructional materials Materials. He stated that learners with poor phlmic awareness need to practice and improve this fundamental skill. Conversely, learners who have strong phlmic awareness most likely do not need additional practice. Therefore, individualized instruction is important. Teachers are wise to select commercial software and web-based programs that offer individualized learning paths and/or progress monitoring. Many commercial programs and free Web-based programs offer practice in phlmic awareness and other basic skills that draw attention to the features of print and language, reinforce classroom instruction, and increase engagement with print. Television and video programs that teach print concepts through Development of the supplementary instructional materials are also engaging and reinforce rhyme and language play. For example, the award-winning PBS show, *Between the Lions*, supports emergent Early writing through activities, songs, and stories (discussed below in Research Support). Development of the supplementary instructional materials programs should be considered a supplement to quality, explicit instruction. To promote transfer, the concepts

in these programs should be reinforced. Television and video programs that teach print concepts through Development of the supplementary instructional materials.

4.1.3 The Extent of the Development of the Supplementary Instructional Materials in Kindergarten in terms of Kinesthetic

Kinesthetic supplementary instructional materials involve resources that encourage learners to learn through physical movement, manipulation, and hands-on interaction. These materials include puzzles, building blocks, sorting objects, manipulatives, role-playing tools, and other tactile learning aids that allow children to actively participate in the learning process. Kindergarten learners naturally learn best through doing and exploring their environment; therefore, kinesthetic materials help them develop fine and gross motor skills while understanding basic concepts. The extent of the development of kinesthetic materials in kindergarten reflects the teachers' effort to provide interactive learning opportunities that allow learners to engage physically with the lesson, making learning more meaningful and enjoyable.

The extent of the development of the supplementary instructional materials in kindergarten in terms of Kinesthetic. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: Materials include tracing activities for fine motor skills, 4.62; Learners use puppets to demonstrate understanding, 4.58; Learners can touch shapes to understand geometry, 4.54; Hands-on tools help in sorting and matching activities, 4.54; Finger painting helps learners remember colors, 4.52; Movement games teach the alphabet and numbers, 4.50. The remaining indicators rated Much Evident (ME) were: Learners use hand movements to learn letters, 4.49; Manipulatives like blocks support counting lessons, 4.42; Learners act out stories or characters, 4.41.

Materials include tracing activities for fine motor skills, is the most commonly reported indicator on the extent of the development of the supplementary instructional materials in kindergarten in terms of Kinesthetic. It implies that teachers give priority to activities that improve fine motor development because they understand how important it is for getting kids ready for tasks that require precision like writing and drawing. Through tracing exercises learners can familiarize themselves with shapes letters and numbers while honing their hand-eye coordination control and dexterity. Given that kinesthetic engagement promotes both physical and cognitive development the frequent use of tracing materials indicates that teachers value practical tactile experiences as crucial elements of early childhood education.

Additionally, through repetition and active practice tracing exercises help learners internalize the formation of letters and numbers which is essential for being prepared for writing. The prominence of this indicator shows a deliberate attempt to combine learning objectives with the development of motor skills offering a basis for both academic and physical growth while motivating learners to actively engage in their education.

Meanwhile, Learners act out stories or characters, noted as the last rank on the extent of the development of the supplementary instructional materials in kindergarten in terms of Kinesthetic. It implies that while general kinesthetic activities are sufficiently developed role-playing and dramatization as a means of reinforcing learning are not fully integrated. By embodying characters practicing social interaction and deepening comprehension through physical expression acting out stories can improve learners creativity empathy and communication skills. Constraints like a small classroom insufficient preparation time or a lack of organized resources to support dramatization activities could be the cause of the low ranking.

In order to provide a more comprehensive approach that combines movement imagination and active learning in reinforcing literacy numeracy and social skills in kindergarten learners it is important to integrate role-playing strategies alongside other kinesthetic activities. This highlights a possible area for improvement.

To address the lowest ranked indicator, the Action Plan should include storytelling sessions where learners perform role-playing or dramatizations of stories, characters, and classroom situations. These sessions allow learners to embody concepts physically, improving understanding through movement. This activity will be implemented in the second quarter, involving kindergarten teachers and learners. Materials required include storybooks, costumes, puppets, and props, with minimal funds needed for simple materials. Verification will be done through photos of role-playing activities, observation checklists, and learners' participation records. The expected outcome is active participation and deeper understanding of lesson content through dramatization.

With these results of the respondent's evaluation on the extent of the development of the supplementary instructional materials in kindergarten in terms of Kinesthetic, which resulted to 4.53 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Graves (2022) described pre-Early writing activities as any instructional engagement aimed at preparing pupils to become familiar and comfortable with the content they are expected to read. These activities serve as a foundation, introducing learners to concepts, words, and ideas before formal writing instruction begins. During Early writing activities, both the pupils' independent efforts and the teacher's guided support play crucial roles in fostering literacy development. Pupils actively participate through tasks such as silent Early writing and writing aloud, which encourage them to express ideas, practice letter formation, and develop fluency. Meanwhile, teachers facilitate learning by providing scaffolds, modeling writing strategies, and guiding vocabulary studies. Techniques such as semantic webbing help pupils organize and connect ideas, enhancing comprehension and ensuring that their early writing experiences are meaningful, structured, and closely linked to reading skills. Together, these pre-writing and Early writing activities cultivate a literacy-rich environment that equips learners with the skills and confidence needed for more advanced reading and writing tasks.

4.1.4 The Extent of the Development of the Supplementary Instructional Materials in Kindergarten in terms of Activity-Based Materials

Activity-based supplementary instructional materials are resources designed to guide learners in completing specific tasks or activities that reinforce learning objectives. These include worksheets, learning stations, games, crafts, matching activities, counting tasks, and other structured exercises that promote active participation. Activity-based materials encourage learners to apply what they have learned through practical experiences, helping them develop problem-solving skills, creativity, and independence. The extent of the development of activity-based materials in kindergarten reflects how teachers design purposeful activities that support the curriculum while fostering holistic development among young learners through engaging and learner-centered tasks.

The extent of the development of the supplementary instructional materials in kindergarten in terms of Activity-Based Materials. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: Art and craft activities improve creativity, 4.68; Simple experiments demonstrate basic science concepts, 4.66; Learners complete task cards during lessons, 4.59; Games like matching and puzzles support learning, 4.55; Worksheets encourage practicing letters and numbers, 4.50; Counting and sorting exercises make math hands-on, 4.50. The remaining indicators rated Much Evident (ME) were: Storytelling sessions involve learners in discussions, 4.49; Group activities promote cooperation and sharing, 4.48; and Role-playing activities help learners understand stories, 4.42. Art and craft activities improve creativity, is the most commonly reported indicator on the extent of the development of the supplementary instructional materials in kindergarten in terms of Activity-Based Materials. It implies that teachers are aware of how important creative activities are for fostering young learners cognitive emotional and motor development. Children can explore colors shapes textures and materials while developing their imagination and fine motor skills through art and craft projects which offer chances for self-expression experimentation and problem-solving. This indicators, high ranking reflects an awareness that involving learners in practical meaningful tasks not only boosts creativity but also encourages self-assurance perseverance and a love of learning. In addition to promoting exploration and discovery activity-based methods like art and crafts allow learners to draw connections between their actions and results which can improve comprehension of ideas in other subjects like science literacy and numeracy. The importance of incorporating experiential and learner-centered activities that promote holistic development in kindergarten is generally highlighted by the emphasis on art and craft.

However, Role-playing activities help learners understand stories, noted as the last rank on the extent of the development of the supplementary instructional materials in kindergarten in terms of Activity-Based Materials. It implies that despite the widespread use of hands-on activities role-playing is used relatively infrequently as a method to improve understanding and engagement with story content. Through role-playing learners can actively engage in stories decipher character motivations and consider various viewpoints all of which can improve their comprehension empathy and communication abilities. The low ranking might be the result of issues like insufficient classroom space time constraints or teacher training.

This gap points to a chance to enhance activity-based materials even more by adding structured role-playing activities to go along with reading and storytelling sessions. This will encourage kindergarten learners to learn interactively think critically and explore their imaginations. To address the lowest ranked indicator, the Action Plan should include collaborative activity planning sessions where teachers design role-playing and simulation activities connected to stories, social situations, and classroom lessons. This activity, scheduled for the third quarter, involves teachers, the master teacher, and the school head. Necessary materials include activity guides, costumes, story scripts, and classroom props, with some minimal costs for printing and preparation. Verification will come from activity plans, classroom observation reports, and documentation of activities. The expected outcome is enhanced comprehension, cooperation, and creativity among learners through participatory and activity-based learning.

With these results of the respondent's evaluation on the extent of the development of the supplementary instructional materials in kindergarten in terms of Activity-Based Materials, which resulted to 4.54 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Riley, (2022) believed in preparing the minds of the pupils or readers before actual Early writing is done. He sees this as the pupil's first stage which aims at helping the pupils realize what they already know about the topic thereby triggering the curiosity of the pupils as to what they are about to read. He asserts that, it is difficult to learn much from the Early writing scripts if you have not previously given it much thought, pre-structure points and this way allows the reader to associate, categorize, and separate the major and minor. Without this initial stage, learners will read blindly through chapters, remembering little when they are through. Pre-Early writing strategies bridge the gap between what is known and what is to be learned.

4.1.5 The Summary of the Extent of the Development of the Supplementary Instructional Materials in Kindergarten

The different indicators included for the evaluation of the summary of the extent of the development of the supplementary instructional materials in kindergarten. Based on the data, the indicators rated Very Much Evident (VME) in descending order were: Audio-Visual, 4.61; Visuals, 4.55; Activity-Based Materials, 4.54; Kinesthetic, 4.53; and Auditory, 4.52.

Table 1: The Summary of the Extent of the Development of the Supplementary Instructional Materials in Kindergarten

Indicators	1 st Congressional District			2 nd Congressional District			3 rd Congressional District			4 th Congressional District			5 th Congressional District			Average		
	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R
1. Visuals	4.55	VME	3	4.61	VME	1.5	4.6	VME	1.5	4.33	ME	4.5	4.67	VME	2.5	4.55	VME	2
2. Auditory	4.49	ME	4.5	4.56	VME	3	4.6	VME	1.5	4.33	ME	4.5	4.67	VME	2.5	4.52	VME	5
3. Audio-Visual	4.91	VME	1	4.52	VME	4.5	4.50	VME	3	4.51	VME	1	4.62	VME	4	4.61	VME	1
4. Kinesthetic	4.76	VME	2	4.45	ME	7	4.46	ME	5	4.45	ME	3	4.45	ME	5	4.53	ME	4
5. Activity-Based Materials	4.49	ME	4.5	4.48	ME	6	4.49	ME	4	4.46	ME	2	4.79	VME	1	4.54	VME	3
Average Weighted Mean	4.55	ME		4.54	ME		4.52	VME		4.43	ME		4.61	VME		4.53	VME	

The most commonly reported indicator on summary of the extent of the development of the supplementary instructional materials in kindergarten. It implies that when it came to the overall scope of the creation of additional teaching resources in kindergarten the Audio-Visual indicator was the most noticeable. This demonstrates how important it is for teachers to incorporate both visual and auditory components into educational materials. Images videos animations and sound are all combined in audio-visual materials to create a multisensory learning environment that actively engages young learners. Because learners can see and hear the materials being taught at the same time these resources are especially good at holding kids' attention maintaining their interest and fostering comprehension. Because audio-visual materials are interactive teachers can simplify and simplify difficult concepts to make lessons more engaging and memorable.

Furthermore, the focus on this metric reflects a wider understanding of the variety of learning styles recognizing that children absorb information in different ways—some responding more to visual cues others to auditory stimuli and many benefiting from the combination of both. Teachers can improve retention reinforce important ideas in a variety of subjects and create a more stimulating and engaging learning environment that supports kindergarten learners' holistic development by utilizing multimedia approaches. Meanwhile, Auditory, noted as the last rank on summary of the extent of the development of the supplementary instructional materials in kindergarten. It implies that although auditory materials are used in instructional strategies, they are given relatively less consideration or structured development than other learning modalities. The development of fundamental language skills such as listening comprehension vocabulary acquisition and phonemic awareness depends heavily on auditory resources like songs rhymes phonemic exercises listening activities and sound cards. The lower ranking might point to a deficiency in the provision of balanced exposure to all kinds of stimuli that promote holistic learning.

Improving auditory materials would ensure that children gain from multisensory experiences while also strengthening learners' language and literacy skills and complementing visual and kinesthetic approaches. Creating a more comprehensive collection of auditory resources can aid young learners in internalizing sounds identifying linguistic patterns and developing early reading skills. This will ultimately contribute to a richer more inclusive learning environment that fosters various aspects of cognitive and socioemotional development. To address the lowest ranked indicator, Auditory, the Action Plan should focus on enhancing the auditory components of supplementary instructional materials in kindergarten. Objectives include improving learners' listening skills, comprehension, and retention through diverse auditory resources. Activities/Strategies involve conducting workshops for teachers on creating and integrating songs, rhymes, and recorded stories into lessons; incorporating audio exercises in daily classroom routines; and designing listening games that reinforce letter and number recognition. Timeline/Time Frame could span one academic semester, with weekly implementation of auditory activities. Resources Needed include human resources such as teachers and instructional coaches; materials resources like storybooks with audio, recorded songs, rhymes, and playback devices; and financial resources for purchasing audio equipment and materials. Means of Verification would consist of lesson plans, classroom observation checklists, recordings of learner participation in listening activities, and feedback from learners. Expected Outcomes include heightened learner engagement, improved auditory discrimination, stronger listening comprehension, and better retention of letters, numbers, and key concepts through enriched auditory experiences.

With these results of the respondent's evaluation on summary of the extent of the development of the supplementary instructional materials in kindergarten, which resulted to 4.55 which is interpreted as Very Much Evident (VME). The said results joined with the findings of Caddy, (2022) explored the Early writing strategies teachers utilized in their Grade 2 classrooms when teaching English First Additional Language learners (EFAL) in English home employed, using a case study design. Data were collected using observation, focus group and one-on-one interviews. He findings that emerged from the study were firstly, that teachers made use of a Balance Literacy Programme in their classrooms but also placed great emphasis on the development of English comprehension and vocabulary among EFAL learners. Secondly, challenges faced by learners such as overcrowding, lack of parental support and poverty negatively impacted their Early writing development and academic achievement. Teachers adapted their strategies to provide support for these learners through adjusting the pace of teaching as well as providing much needed individual attention during group guided Early writing sessions. Thirdly, teachers made use of a combination of the whole-word approach and phonic approach when teaching Early writing to EFAL learners. And finally, it emerged at an inclusion of Early writing resources in the learner's home languages as well as technology in EFAL classrooms could positively influence Early writing acquisition among learners in future.

4.1.6 The Test of Significant Agreement on the Rank Orders of the Extent of the Development of the Supplementary Instructional Materials in Kindergarten

The Summation of the squared deviation from the mean, number of indicators, Coefficient of concordance W, Computed X^2 and the significance of agreement. Based on the results, the summations of the square deviation from the mean difference were: Visuals, 255; Auditory, 87.5; Audio-Visual, 482.5; Kinesthetic, 497.5; Activity-Based Materials, 347.5. On the other hand, the Coefficient of Concordance W and the computed chi square (χ^2) value resulted to: Visuals, 0.24 and 8.40 ($p > 0.05$); Auditory, 0.08 and 2.80 ($p > 0.05$); Audio-Visual, 0.32 and 12.80 ($p > 0.05$); Kinesthetic, 0.33 and 13.20 ($p > 0.05$); Activity- Based Materials, 0.23 and 9.20 ($p > 0.05$). Thus, the null hypothesis was accepted.

It was revealed in the foregoing table that the computed chi square (χ^2) value with regard to the significant agreement in the rank orders of the extent of the development of the supplementary instructional materials in kindergarten did not exceed the tabular value at 0.05 level of significance. Thus, the null hypothesis was accepted indicating that there is no significant agreement on the rank Orders of the Extent of the development of the supplementary instructional materials in kindergarten.

Table 2: The Test of Significant Agreement on the Rank Orders of the Extent of the Development of the Supplementary Instructional Materials in Kindergarten

Indicator	Visuals	Auditory	Audio-Visual	Kinesthetic	Activity-Based Materials
Summation of the squared Deviation from the Mean	255	87.5	482.5	497.5	347.5
Number of Indicators	8	8	9	9	9
Coefficient of Concordance W	0.24	0.08	0.32	0.33	0.23
Computed X^2	8.40	2.80	12.80	13.20	9.20
Degree of freedom	7	7	8	8	8
Tabular X^2 value at 0.05	14.07	14.07	15.51	15.51	15.51
0.025	16.62	16.62	18.17	18.17	18.17
0.01	18.48	18.48	20.09	20.09	20.09
0.005	20.28	20.28	21.95	21.95	21.95
0.001	24.32	24.32	26.12	26.12	26.12
Decision on Ho	Accepted	Accepted	Accepted	Accepted	Accepted
Significance of Agreement	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant

Teachers from different schools may have varying perceptions regarding the extent of supplementary instructional materials developed in kindergarten—particularly in terms of Visuals, Auditory, Audio-Visual, Kinesthetic, and Activity-Based Materials—due to several interrelated factors. First, differences in teacher training and familiarity with multi-sensory instructional strategies affect perception, as teachers with specialized training are more likely to develop and utilize a diverse range of materials effectively, while less trained teachers may rely on limited resources. Second, availability of teaching resources and materials shapes perception, since schools with ample access to manipulatives, audio devices, and activity kits enable teachers to create more engaging instructional materials, whereas resource-limited schools may find it challenging to develop varied supplementary tools. Third, administrative support and encouragement from school leadership influence perception, as principals who promote innovation, provide guidance, and monitor materials development enhance teachers' motivation and capacity, while lack of support may reduce initiative. Fourth, time constraints and workload management affect perception, as teachers with sufficient planning time can design and integrate multi-sensory materials, whereas those with heavy teaching loads may perceive the development of such materials as burdensome. Fifth, teachers' personal creativity, experience, and confidence in instructional design impact perception, as teachers who are resourceful and confident are more likely to produce effective and diverse supplementary materials, while those less experienced may underestimate their ability to create materials that engage different learning modalities. Collectively, these factors explain the differences in teacher perceptions regarding the development of supplementary instructional materials in kindergarten. It is recommended that the Schools Division Superintendent should ensure equitable access to instructional resources, provide continuous training on multi-sensory materials development, and implement monitoring and support systems to strengthen the creation and utilization of diverse supplementary instructional materials across all kindergarten classrooms.

Cuento, (2021) the development of teaching strategies does not end with the teachers themselves but there must always be room for improvements, attendance of seminars, residential trainings and LAC sessions must be encouraged among teachers to attain professionalism in their chosen career. Teachers must likewise take care of their responsibility to parents in the community in order to improve the rapport of coordination and cooperation.

As stated by Andres, teaching is not everybody's cup of tea. It is not even a soft option. It requires hard labor, sweat and tears. Only those who have difference between the perceived assessment of the school heads and teachers on the implementation of LAC session, the desired training guide and techniques were designed for the overall quality of the training program.

4.1.7 The Extent of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten

The development of supplementary instructional materials in Kindergarten, plays a vital role in supporting young learners' understanding and engagement in the learning process. These materials serve as additional tools that help teachers present lessons in a more concrete, meaningful, and developmentally appropriate manner. Through the use of visual, auditory, kinesthetic, and activity-based resources, teachers are able to enhance learners' comprehension and participation inside the classroom. Examining the Extent of the Practices Employed in the Development of these supplementary instructional materials provides insights into how frequently and effectively teachers design, adapt, and utilize learning resources to support the objectives of the kindergarten curriculum. Moreover, it highlights the efforts of teachers in creating instructional materials that respond to the needs, interests, and learning styles of young children, thereby promoting a more engaging and effective early learning environment.

Alignment with the curriculum refers to the degree to which supplementary instructional materials correspond with the learning competencies, objectives, and standards set by the kindergarten curriculum. Materials that are properly aligned ensure that every resource supports the intended learning outcomes and reinforces the core concepts being taught in class. This alignment guarantees consistency in teaching, provides a structured approach to learning, and helps learners achieve mastery in foundational skills. The extent of alignment reflects the teacher's careful planning and understanding of the curriculum, ensuring that all supplementary materials complement classroom instruction effectively.

the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Alignment with the Curriculum. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Activities support the topics being taught, 4.63; Lessons include age-appropriate content, 4.61; Storybooks relate to the current lessons, 4.54; Teachers check lessons before making materials, 4.52; Games are based on curriculum concepts, 4.50. The remaining indicators rated Much Practiced (MP) were: Teachers follow the kindergarten curriculum guide, 4.49; Materials match the learning objectives of the curriculum, 4.48; Materials reinforce what learners are studying, 4.47; Worksheets reflect the expected learning outcomes, 4.46. Activities support the topics being taught, is the most commonly reported indicator on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Alignment with the Curriculum. It implies that teachers have a strong commitment to making sure that the learning exercises they create and carry out closely align with the subject matter of the lessons being taught. Teachers create meaningful learning experiences where learners can apply what they are learning right away strengthening comprehension and retention by matching activities to lesson topics. This approach demonstrates a deep understanding of the value of curriculum fidelity as well as a conscious attempt to offer experiences that are developmentally appropriate age-appropriate and conceptually relevant. It also demonstrates the teacher's deliberate preparation and introspective methods which support the methodical incorporation of lesson goals into interesting classroom activities.

The high rating of this indicator highlights the teacher's emphasis on preserving coherence between instruction and assessment making sure that all resources and activities support the kindergarten curriculums overarching objectives and successfully advance learners cognitive social and emotional development.

However, Worksheets reflect the expected learning outcomes, noted as the last rank on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Alignment with the Curriculum. It implies although general curricular alignment is practiced the use of worksheets as a precise tool for reflecting and evaluating the accomplishment of particular learning outcomes is not given as much attention. Worksheets are crucial because they give learners the chance to practice solidifying and show that they understand important ideas. They also give teachers quantifiable information about how well learners is learning. The low ranking could indicate issues like little time for preparation a dearth of differentiated worksheets or a lack of resources for making worksheets that are specific to learning goals.

It draws attention to a chance for teachers to further incorporate formative assessment into their materials guaranteeing that worksheets not only facilitate learning but also precisely measure learners understanding and mastery of curriculum objectives strengthening the overall alignment of instructional materials with educational objectives.

To address the lowest ranked indicator, the Action Plan should include conducting a workshop for teachers on designing worksheets that directly reinforce lesson objectives and learning outcomes. Teachers will review and revise existing worksheets to ensure alignment with curriculum goals. This activity is scheduled for the first quarter and involves kindergarten teachers, the master teacher, and the school head. Materials needed include sample worksheets, curriculum guides, and activity templates, with printing and preparation costs for revised worksheets. Verification will be done through the collection of revised worksheets, classroom observation, and teacher reports. The expected outcome is that worksheets will directly support curriculum objectives and enhance learners' understanding of the intended learning outcomes.

With these results of the respondent's evaluation on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Alignment with the Curriculum, which resulted to 4.61 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Buena, (2020) emphasized that Early writing activity characterized by the translation of symbols, or letters, into words and sentences that have meaning to the individual. The ultimate goal of Early writing is to be able to understand written materials, to evaluate it for one's needs. In order to read, one must follow a sequence of characters arranged in a particular spatial order. The reader must know the pattern and use it consistently. Ordinarily, the reader sees the symbols on a page, transmitting the image from the eye to the brain, but Early writing also can be accomplished by touch, as in the Braille system, a printing method designed that involves raised or punched dots. Early writing refers to activities as varied as a first grader's struggling with simple sentences in a storybook, a cook's following directions from a cookbook, or a scholar attempting to understand the meanings of a poem. Instruction in Early writing and Early writing practice are essential parts of language teaching at every level.

4.1.8 The Extent of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten in terms of Sharing of Resources

Sharing of resources involves the collaborative exchange of supplementary instructional materials among teachers, schools, or learning centers. This practice allows teachers to access a wider variety of materials, reduce redundancy in preparation, and enhance instructional quality through the adoption of best practices. When resources are shared, teachers can benefit from innovative ideas, proven teaching strategies, and diverse materials that cater to different learning styles. The extent of sharing reflects the culture of collaboration within the educational community and demonstrates how teachers maximize available resources to enrich the learning experiences of kindergarten learners.

the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Sharing of Resources. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Online resources are shared in teaching groups, 4.62; Teachers support each other with ready-to-use materials, 4.58; Teachers exchange teaching ideas regularly, 4.54; Resources are adapted to suit different learners, 4.54; Teachers discuss which materials work best, 4.52; Sharing helps improve lesson quality, 4.50. The remaining indicators rated Much Practiced (MP) were: Lessons include resources from other teachers, 4.49; Materials are copied and distributed for class use, 4.42; Teachers borrow teaching aids from colleagues, 4.41. Online resources are shared in teaching groups, is the most commonly reported indicator on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Sharing of Resources. It implies that teachers

actively cooperate and use digital platforms to share instructional resources concepts and methods exhibiting a shared dedication to raising the caliber of lessons. Teachers can access a greater range of tools and materials by sharing resources online which saves preparation time and guarantees that learners gain from a variety of learning opportunities. Additionally, it promotes knowledge sharing professional cooperation and ongoing development of teaching methods. This indicators, high rating demonstrates teachers flexibility in utilizing digital networks to improve learning opportunities for younger learners and reflects the growing integration of technology in teaching methods.

Meanwhile, Teachers borrow teaching aids from colleagues, noted as the last rank on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Sharing of Resources. It implies that informal borrowing of tangible teaching aids is less common than resource sharing. Logistical issues a lack of materials or a preference for digital and ready-to-use resources over physical borrowing could all be contributing factors. The lower ranking draws attention to a need for improvement by highlighting the necessity of putting in place mechanisms that support teachers more equal access to tangible learning resources which will promote cooperation and uniformity in classroom instruction.

To address the lowest ranked indicator, the Action Plan should include establishing a structured borrowing system where teachers can request and share teaching aids and ready-to-use materials within the school. Brief sharing sessions will also be conducted to demonstrate the effective use of borrowed resources. This activity will take place during the first to second quarter, involving kindergarten teachers and the school head. Materials needed include teaching aids, sample lesson materials, and a tracking log, with minimal operational costs. Verification will be through borrowing logs, classroom observations of materials in use, and teacher feedback. The expected outcome is that teachers will have access to additional resources, improving the quality and variety of lessons delivered to learners.

With these results of the respondent's evaluation on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Sharing of Resources, which resulted to 4.55 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Harold (2020) emphasized the critical role of accreditation as a fundamental marker of quality in child care programs. He highlighted that recent research on brain development underscores the unparalleled significance of the early years in shaping children's cognitive, social, and emotional growth. According to these studies, experiences during this formative period have lasting impacts on learning, behavior, and overall development. Harold further pointed out that when very young children spend time in child care settings, the quality of those environments becomes a decisive factor in their developmental outcomes. Accredited programs, which adhere to established standards and best practices, ensure that children are provided with safe, stimulating, and developmentally appropriate experiences. This research reinforces the notion that early interventions and high-quality care are not merely supportive but essential for maximizing the developmental potential of young learners.

4.1.9 The Extent of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten in terms of Data Analysis

Data analysis in the context of supplementary instructional materials refers to the systematic examination of learners' performance, engagement, and progress to evaluate the effectiveness of the materials used. By analyzing assessment results, observations, and feedback, teachers can determine which materials enhance learning outcomes and which require improvement. This process ensures that resources are tailored to meet the learners' needs and support differentiated instruction. The extent of data analysis reflects a teacher's commitment to evidence-based decision-making, using insights from learner performance to optimize instructional strategies and materials development.

The Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Data Analysis. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Learner progress is recorded to plan activities, 4.68; Teachers evaluate which games help learning, 4.66; Test scores guide additional practice materials, 4.59; Assessment results guide the creation of lessons, 4.55; Teachers check learner performance before making materials, 4.50; Analysis supports individualized instruction, 4.50. The remaining indicators rated Much Practiced (MP) were: Results help identify areas needing reinforcement, 4.49; Learner mistakes are studied to adjust materials, 4.48; Teachers analyze which materials are effective, 4.42. Learner progress is recorded to plan activities, is the most commonly reported indicator on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Data Analysis. It implies that in order to inform the creation of educational materials and activities teachers must methodically track and record the learning outcomes of their learners. By keeping track of learners' progress teachers can plan focused interventions and differentiated learning opportunities by identifying strengths weaknesses and particular areas that require more assistance. This method is an example of a data-driven teaching approach in which learner performance data informs the creation of materials that are tailored to the needs of learners.

The high ranking of this indicator highlights the teacher's dedication to ongoing evaluation reflective practice and the strategic application of data to improve teaching efficacy and guarantee that supplemental materials significantly contribute to learners' academic development.

However, Teachers analyze which materials are effective, noted as the last rank on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Data Analysis. It implies that although tracking progress and gathering data are frequently done systematic assessment of the efficacy of the teaching resources themselves is given comparatively less attention. In order to improve instructional strategies, refine content and make sure that resources actively support learning objectives it is essential to analyze the efficacy of materials. The low ranking could be the result of issues like time constraints inadequate training in materials evaluation or the lack of official procedures for evaluating instructional aids. By allowing teachers to choose modify or create materials based on their demonstrated efficacy in improving learner outcomes closing this gap could further improve instructional strategies.

To address the lowest ranked indicator, the Action Plan should include organizing a Learning Action Cell (LAC) session where teachers review learner performance data, discuss the effectiveness of materials, and make adjustments for lesson planning. This is planned for the second quarter and involves kindergarten teachers, the master teacher, and the school head. Materials required include assessment records, activity logs, and lesson plans, with minimal printing costs. Verification will be conducted through LAC

documentation, updated lesson plans, and learner progress reports. The expected outcome is that teachers will make informed decisions on which materials best support learning, leading to more effective instruction.

With these results of the respondent's evaluation on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Data Analysis, which resulted to 4.55 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Balland and Blachman, (2020) had shown that phonemic awareness training improves children's ability to read and spell. Unless word identification is effortless and automatic, the reader cannot devote attention to constructing meaning while Early writing. The study also revealed that the efficient use of sound patterns in speech depends on the awareness of phonemes in spoken language. This awareness relates strongly to success in beginning Early writing. Many children develop these prerequisites without formal instruction. This is likely due both to the frequency and quality of early experiences these children have with oral language and to the amount of exposure they have to print before entering school.

4.1.10 The Extent of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten in terms of Parents' Involvement

Parents' involvement entails engaging caregivers in the learning process, particularly in supporting and reinforcing the use of supplementary instructional materials at home. Active participation of parents can include assisting with home-based activities, providing feedback on materials, or collaborating in the creation of learning aids. Their involvement strengthens the home-school connection, enhances learners' motivation, and fosters a supportive environment for holistic development. The extent of parental involvement reflects the teacher's effort to build partnerships with families and leverage their support to reinforce classroom learning and promote consistent educational experiences for kindergarten learners.

The Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Parents' Involvement. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Teachers give tips for practicing at home, 4.59; Learning materials are shared for parent guidance, 4.58; Parents are invited to help with learning tasks, 4.56; Teachers encourage parents to read with children, 4.53; Home activities match what is taught in class, 4.52; Teachers send activities for home practice, 4.51; Parents are informed about classroom activities, 4.50; while Parents monitor learner progress at home, 4.45 was rated Much Practiced (MP).

Teachers give tips for practicing at home, is the most commonly reported indicator on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Parents' Involvement. It implies that teachers actively involve parents in their children's education by offering advice that incorporates classroom activities into Of the learners. The parents enable parents to assist their children's learning reinforce lessons and form habits that support academic success by providing helpful advice. A strong home-school partnership is reflected in this indicators, high ranking which acknowledges the importance of parental involvement in promoting learning continuity enhancing learner outcomes and cultivating positive attitudes toward education.

It also emphasizes the proactive role that teachers play in making sure that learning happens outside of the classroom and that parents are knowledgeable and able to make significant contributions to their child's early education.

Meanwhile, Parents monitor learner progress at home, noted as the last rank on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Parents' Involvement. It implies that parents actively monitor their children's performance less frequently even though teachers offer guidance and distribute resources. The lower ranking could be the consequence of parent's time constraints unfamiliarity with the learning objectives or difficulties comprehending the evaluation criteria. In order to help parents better support and monitor their child's development outside of the classroom this indicates a need for teachers to improve communication provide structured monitoring tools and provide clear instructions.

To address the lowest ranked indicator, the Action Plan should include conducting parent orientation and training sessions to guide parents in supervising and reinforcing learning at home. Teachers will provide simple monitoring sheets and home-based activities for parents to use. This activity will be implemented during the second to third quarter, involving kindergarten teachers, parents, and the school head. Materials required include home activity sheets, monitoring checklists, and communication letters, with minimal costs for printing and preparation. Verification will be done through completed monitoring sheets, parent feedback, and classroom observation. The expected outcome is that parents will actively monitor and support learner progress at home, reinforcing classroom learning and improving academic outcomes.

With these results of the respondent's evaluation on Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Parents' Involvement, which resulted to 4.53 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Clarke, (2022) effective beginning Early writing instruction contains a balance of activities designed to improve word recognition including phonics instruction and Early writing meaningful texts. Writing and spelling activities are also part of effective Early writing instruction because they affect overall Early writing ability in a positive way. Encouraging children to make invented spellings (to spell word as they sound) helps develop phonemic awareness as well as increase knowledge of spelling patterns. Effective teachers interweave these activities within their instruction.

Kindergarten Education is an important step for a child to learn skills that they will build on throughout their life. It is a stage that a child will grow socially and emotionally. Their ability to think, use and recognize language and their fine motor skills will be developed through play, art, dance, music, movement and interacting with others. On the other hand, it is the stepping stone for a child to extend their communication skills, build their self- confidence.

4.1.11 The Extent of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten in terms of Innovative Integration

Innovative integration refers to the creative and effective incorporation of supplementary instructional materials into teaching strategies, combining traditional and modern approaches to enhance learning. This may include using technology, multimedia resources, interactive games, or cross-disciplinary activities that make lessons more engaging and relevant. Innovative integration

encourages active learning, critical thinking, and problem-solving skills among young learners. The extent of innovative integration reflects the teacher's ability to adapt materials creatively, making learning dynamic and meaningful while ensuring that learners remain motivated, curious, and involved in the educational process.

The Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Innovative Integration. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Teachers use technology to make materials interactive, 4.63; Materials integrate art, craft, and play, 4.62; Innovative activities make learning enjoyable, 4.59; Games and songs are combined with lessons, 4.58; Teachers use creative ways to explain concepts, 4.54; Lessons are designed to engage all senses, 4.51; Teachers include storytelling with movement or music, 4.50; while Materials include multimedia presentations, 4.45 was rated Much Practiced (MP).

Teachers use technology to make materials interactive, is the most commonly reported indicator on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Innovative Integration. It implies that teachers are utilizing technology to improve learning experiences interactivity and engagement. Teachers can produce dynamic materials that react to learner input offer immediate feedback and make abstract concepts more concrete by utilizing digital tools multimedia applications and interactive platforms. This indicators, high rating reflects the increasing understanding that creative approaches are essential to sustaining learners' attention promoting active engagement and assisting with differentiated instruction. It also shows how dedicated teachers are to incorporating innovative learner-centered methods that blend conventional teaching methods with cutting-edge technology.

However, Materials include multimedia presentations, noted as the last rank on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Innovative Integration. It implies that formal multimedia presentations are used less frequently despite the fact that technology and innovation are typically incorporated into instruction. This could be the result of limitations like restricted equipment access inadequate training or the time required to produce or curate multimedia content. By filling this gap teachers would be able to improve the learning process even more by offering organized visually and auditorily stimulating resources that support other interactive techniques and create a more comprehensive multisensory learning environment.

To address the lowest ranked indicator, the Action Plan should include conducting workshops for teachers on creating simple multimedia content, such as slides or short videos, that complement lessons. Teachers will incorporate multimedia into classroom instruction to engage learners more effectively. This activity will take place in the third quarter, involving kindergarten teachers, the ICT coordinator, and the school head. Materials needed include laptops, projectors, multimedia software, and sample multimedia files, with minimal operational costs for ICT use. Verification will be conducted through sample multimedia materials, lesson plans, and classroom observation. The expected outcome is that teachers will use multimedia presentations to make lessons more interactive and engaging, improving learners' participation and comprehension.

With these results of the respondent's evaluation on the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten in terms of Innovative Integration, which resulted to 4.55 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Fababier (2020), researched on the implementation of Kindergarten Education in the Division of Batangas City, School Year 2020-2020. The study looked into the implementation of Kindergarten Education as it recognizes that learning experiences during formative years have great effects on the children's development. It was further stressed that an effective Kindergarten education is crucial to the future well-being of the children, as it established the foundation of the acquisition of knowledge and skills that will affect later behavior. Findings revealed that the implementation of Kindergarten Education in Batangas City for S/Y 2020-2020 was very good. She found out that the schools were best is home-school partnership while poorest in providing learning experiences.

4.1.12 The Summary of the Extent of the Practices in the Practices in the Development of the Supplementary Instructional Materials in Kindergarten

The evaluation of the summary of the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten. Based on the data, the indicators rated Very Much Practiced (VMP) in descending order were: Alignment with the Curriculum, 4.61; Data Analysis, 4.55; Innovative Integration, 4.55; Sharing of Resources, 4.54; and Parents' Involvement, 4.53.

Indicators	1 st Congressional District			2 nd Congressional District			3 rd Congressional District			4 th Congressional District			5 th Congressional District			Average		
	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R	Wx	Int	R
1. Alignment with the Curriculum	4.91	VMP	1	4.52	VMP	3	4.50	VMP	3	4.51	VMP	1	4.62	VMP	4	4.61	VMP	1
2. Sharing of Resources	4.76	VMP	2	4.45	MP	5	4.46	MP	5	4.45	MP	3	4.45	MP	5	4.54	VMP	4
3. Data Analysis	4.49	MP	4.5	4.48	MP	4	4.49	MP	4	4.46	MP	2	4.79	VMP	1	4.55	VMP	2.5
4. Parents' Involvement	4.49	MP	4.5	4.56	VMP	2	4.6	VMP	1.5	4.33	MP	4.5	4.67	VMP	2.5	4.53	VMP	5
5. Innovative Integration	4.55	VMP	3	4.61	VMP	1	4.6	VMP	1.5	4.33	MP	4.5	4.67	VMP	2.5	4.55	VMP	2.5
Average Weighted Mean	4.55	MP		4.54	MP		4.52	VMP		4.43	MP		4.61	VMP		4.53	VMP	

Alignment with the Curriculum, is the most commonly reported indicator on summary of the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten. This demonstrates how teachers place a clear and intentional emphasis on making sure that all instructional activities lesson plans and learning materials are directly related to the established curriculum and anticipated learning outcomes. Teachers who place a high priority on curriculum alignment design organized cohesive and meaningful learning experiences that lead learners through the development of progressive skills and

conceptual knowledge. This approach demonstrates a profound understanding of how crucial it is to plan and arrange content so that it not only satisfies academic requirements but also takes into account the various needs of young learners. Maintaining curriculum alignment also enables teachers to systematically track and evaluate learners' development ensuring that instructional interventions and resources are useful and successful.

This indicators, high prominence highlights teachers' dedication to high-quality teaching methods and shows that supplemental materials are purposefully created to complement and enhance the core curriculum. Teachers support learners' holistic development improve knowledge retention and offer a scaffolded approach to learning that fosters both cognitive and socioemotional growth by regularly incorporating curriculum objectives into everyday lessons and activities.

Meanwhile, Parents' Involvement, noted as the last rank on summary of the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten. It implies that parents active involvement in keeping an eye on and assisting their children's learning at home seems to be relatively low despite teachers efforts to engage and communicate with them. This lower ranking could be due to issues like parents' unavailability ignorance of teaching techniques or a lack of direction on how to support classroom activities. Despite these obstacles encouraging greater parental involvement is essential because it expands the learning environment outside of the classroom and builds an ongoing sustaining educational ecosystem. A stronger home-school partnership would result from strengthening this component giving parents the authority to monitor their children's progress actively participate in their education and offer reinforcement in line with classroom objectives.

In addition to promoting academic success this kind of involvement fosters motivation positive learning habits and socioemotional development. Teachers can increase the efficacy of supplemental materials and make learning experiences more comprehensive long-lasting and sensitive to the needs of young learners by purposefully incorporating parents into instructional practices through orientation sessions home-based activities and communication channels.

To address the lowest ranked indicator, Parents' Involvement, the Action Plan focuses on increasing parental participation in the development and use of supplementary instructional materials in kindergarten. Objectives include fostering stronger home-school collaboration, enhancing parents' understanding of learning activities, and encouraging support for children's learning at home. Activities/Strategies involve organizing parent orientation sessions and workshops on how to use and support the supplementary materials, creating take-home activity kits aligned with classroom lessons, and establishing regular communication channels such as newsletters, social media groups, or home visits to provide guidance and updates. Timeline/Time Frame could span one school year, with monthly parent engagement activities and ongoing communication. Resources Needed include teachers and school staff as human resources; printed guides, activity kits, and communication tools as materials resources; and minimal financial resources for materials preparation and logistics. Means of Verification include attendance records of parent workshops, documentation of parent participation in activities, feedback surveys, and learner performance improvements. Expected Outcomes are increased parental engagement, enhanced support for learners at home, improved continuity between home and school learning, and more effective implementation of supplementary instructional materials in kindergarten.

With these results of the respondent's evaluation on summary of the Extent of the Practices Employed in the Development of the supplementary instructional materials in kindergarten, which resulted to 4.55 which is interpreted as Very Much Practiced (VMP). The said results joined with the findings of Fowler (2020) emphasized the critical importance of Kindergarten in the early stages of a child's development, noting that during this period, learners' brains are highly receptive and malleable, often described as "spongy" because they are ready to absorb new information and experiences. Kindergarten provides a unique opportunity for teachers to make a lasting impact by introducing foundational skills, fostering curiosity, and cultivating a love for learning at a time when children are most open to exploration. It allows teachers to provide a fresh start with young learners, guiding them through structured yet playful activities that nurture both cognitive and socio-emotional growth. Fowler further argued that access to Kindergarten should be universal, as every child deserves the chance to develop early academic and social skills in a supportive environment. By laying this essential foundation, Kindergarten not only prepares children for future schooling but also instills confidence, motivation, and a positive attitude toward learning that can influence their lifelong educational journey.

4.1.13 The Test of Significant Agreement on the Rank Orders of the Practices Employed in the Development of the Supplementary Instructional Materials in Kindergarten

The Kendall's Coefficient of Concordance W was used to find out if there is an agreement on concordance among the respondents in the practices employed in the development of the supplementary instructional materials in kindergarten. The Summation of the squared deviation from the mean, number of indicators, Coefficient of concordance W, Computed X^2 and the significance of agreement.

Indicator	Alignment with the Curriculum	Sharing of Resources	Data Analysis	Parents' Involvement	Innovative Integration
Summation of the squared Deviation from the Mean	482.5	497.5	347.5	87.5	255
Number of Indicators	9	9	9	8	8
Coefficient of Concordance W	0.32	0.33	0.23	0.08	0.24
Computed X^2	12.80	13.20	9.20	2.80	8.40
Degree of freedom	8	8	8	7	7
Tabular X^2 value at 0.05	15.51	15.51	15.51	14.07	14.07
0.025	18.17	18.17	18.17	16.62	16.62
0.01	20.09	20.09	20.09	18.48	18.48
0.005	21.95	21.95	21.95	20.28	20.28
0.001	26.12	26.12	26.12	24.32	24.32
Decision on Ho	Accepted	Accepted	Accepted	Accepted	Accepted
Significance of Agreement	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant

Based on the results, the summations of the square deviation from the mean difference were: Alignment with the Curriculum, 482.5; Sharing of Resources, 497.5; Data Analysis, 347.5; Parents' Involvement, 87.5; and Innovative Integration, 255; On the other hand, the Coefficient of Concordance W and the computed chi square (χ^2) value resulted to: Alignment with the Curriculum, 0.32 and 12.80 ($p>0.05$); Sharing of Resources, 0.33 and 13.20 ($p>0.05$); Data Analysis, 0.23 and 9.20 ($p>0.05$); Parents' Involvement, 0.08 and 2.80 ($p>0.05$); and Innovative Integration, 0.24 and 8.40 ($p>0.05$). Thus, the null hypothesis was accepted.

It was revealed in the foregoing table that the computed chi square (χ^2) value with regard to the significant agreement in the rank orders of the practices employed in the development of the supplementary instructional materials in kindergarten did not exceed the tabular value at 0.05 level of significance. Thus, the null hypothesis was accepted indicating that there is no significant agreement on the rank Orders of the Practices employed in the development of the supplementary instructional materials in kindergarten.

Teachers from different schools may have varying perceptions regarding the extent of practices in the development of supplementary instructional materials in kindergarten—particularly in terms of Alignment with the Curriculum, Sharing of Resources, Data Analysis, Parents' Involvement, and Innovative Integration—due to several influencing factors. First, differences in teacher training and professional development affect perception, as teachers who are well-versed in curriculum design and instructional strategies are more likely to develop materials that align with learning objectives and integrate innovative approaches, whereas less trained teachers may struggle to do so. Second, availability and accessibility of teaching resources shape perception, since schools with ample manipulatives, digital tools, and reference materials enable teachers to create and share effective supplementary resources, while resource-limited schools face challenges in materials development and collaboration. Third, administrative support and leadership involvement influence perception, as principals who encourage collaboration, monitor resource sharing, and promote parental engagement enhance teacher practice, whereas lack of guidance may result in minimal implementation. Fourth, teachers' capacity to analyze learner data affects perception, since those who actively use assessment results to inform materials development can create more targeted and effective resources, while teachers less skilled in data-driven instruction may perceive limited impact. Fifth, teachers' creativity, innovation, and willingness to involve parents influence perception, as teachers who actively integrate local context, technology, and parent participation are more likely to develop engaging and meaningful materials, whereas those less proactive may underestimate the potential of these practices. Collectively, these factors explain the differences in teacher perceptions regarding the development and utilization of supplementary instructional materials in kindergarten.

It is recommended that the Schools Division Superintendent should provide ongoing training on curriculum-aligned materials development, promote collaborative resource sharing, encourage data-driven instructional planning, and support parental involvement initiatives to enhance the quality and effectiveness of supplementary instructional materials across all kindergarten classrooms.

Bassol, D., Claessens A. and Engel M. (2020), the Kindergarten classrooms are also far more academically oriented. The research shows that most Kindergarten teachers now think academic instruction should begin in preschool and now think academic instruction should begin in preschool and indicates that it is important for incoming Kindergarteners to already know their letters and numbers. Today's Kindergarten teachers are spending much more time on literacy and expect their learners to learn to read before first grade. This increasing emphasis on early literacy highlights the need for developmentally appropriate strategies.

4.1.14 The Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials

Kindergarten teachers often face several challenges in the development of supplementary instructional materials, which can affect the quality and effectiveness of early learning experiences. Among the most common difficulties are limited time to prepare materials due to heavy teaching loads, lack of adequate resources and learning tools, and insufficient training in designing developmentally appropriate instructional aids. Teachers may also encounter obstacles in aligning materials with the diverse learning needs and interests of their learners, as well as adapting content to be culturally and contextually relevant. These challenges can hinder the teachers' ability to create engaging, meaningful, and innovative materials that enhance learners' comprehension, participation, and motivation in the classroom. Understanding these challenges is essential for identifying strategies and support mechanisms that can help teachers overcome barriers in developing high-quality supplementary instructional materials.

The challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline, Budget of Work, Lack of training, Resources Available, and Learners' Readiness with its corresponding figures.

Timeline refers to the period allocated for the planning, development, and implementation of supplementary instructional materials in kindergarten. A well-structured timeline ensures that materials are prepared in advance, integrated smoothly into lesson plans, and aligned with key instructional periods throughout the school year. Proper scheduling allows teachers to balance preparation with classroom teaching responsibilities, ensuring that learning aids are ready when needed. The extent of attention to the timeline reflects the teacher's organizational skills and ability to manage time effectively to support consistent and uninterrupted learning experiences for the learners.

The challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Short planning periods delay materials development, 4.63; Teachers struggle to finish tasks on time, 4.61; Planning time is not always sufficient, 4.54; Teachers have limited time to prepare materials, 4.52; Teachers feel pressured to meet schedules, 4.50. The remaining indicators rated Much Challenging (MC) were: Materials are sometimes prepared hastily, 4.49; Lessons need to be ready quickly for class, 4.48; Timelines often overlap with other responsibilities, 4.47; and Quick deadlines reduce the quality of materials, 4.46. Short planning periods delay materials development, is the most commonly reported indicator on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline. It implies that teachers are often under pressure due to a lack of preparation time which has a substantial impact on their capacity to plan create and produce educational materials that are both excellent and developmentally appropriate for young learners. The efficacy of the materials may be jeopardized by hurried decisions a lack of careful integration of curriculum objectives and inadequate reflection on pedagogical approaches brought on by short planning periods. Teachers' professional responsibilities are further complicated by the time constraints which force them to juggle lesson planning with other classroom responsibilities administrative work and learner assessment.

The importance of this issue highlights the necessity of time management techniques and organized scheduling in schools to give teachers specific planning time. By setting aside enough time teachers can concentrate on developing interesting multimodal and contextually relevant materials that meet the various learning needs of kindergarteners while lowering work-related stress and raising the standard of instruction as a whole.

However, Quick deadlines reduce the quality of materials, noted as the last rank on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline. It implies that teachers view deadlines as less urgent than more general planning constraints even though deadlines are usually tight. However shortened timelines can still have a detrimental impact on the quality of the content reducing chances for originality careful resource selection and deliberate alignment with learning objectives. The results show that while teachers are able to meet deadlines there is still opportunity for improvement in terms of providing structured realistic timelines that strike a balance between efficiency and upholding high instructional standards. This will ultimately guarantee that all supplemental materials created are learner-centered and pedagogically sound. To address the highest ranked indicator, the Action Plan should include allocating dedicated planning time for teachers to prepare instructional materials. A collaborative planning calendar will be implemented, and periodic check-ins will be scheduled to monitor progress and ensure timely completion. This activity is planned for the first quarter, involving kindergarten teachers, the master teacher, and the school head. Materials required include a planning calendar, lesson templates, and schedules, with minimal cost for printing. Verification will be done through the updated planning calendar, teacher logs, and classroom observations. The expected outcome is that teachers will complete materials development on time, improving the quality of preparation and classroom implementation.

With these results of the respondent's evaluation on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Timeline, which resulted to 4.61 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Gingold Pam D. (2020), on the successful Transition of Kindergarten: The Role of Teachers and Parents, the transition from preschool to Kindergarten can be stressful time for both children and parents. However, if preschool teachers can facilitate children between parents and Kindergarten and familiarize children with the workings of Kindergarten, it will be smoother process. Parents need to try to find developmentally appropriate class for their child by observing different classrooms and talking to teachers about educational philosophies. Preschool teachers, with their knowledge of different learning styles and temperaments of their learners, can help everyone with this important transition.

4.1.15 The Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials in terms of Budget of Work

Budget of work involves the allocation of financial resources to develop, acquire, and maintain supplementary instructional materials. This includes costs for materials, printing, multimedia tools, manipulatives, and other teaching aids. Adequate budgeting ensures that quality resources are available for classroom use without compromising other school priorities. The extent of budget planning reflects the teacher's ability to optimize available funds, seek cost-effective solutions, and prioritize expenditures that have the greatest impact on learners' engagement and learning outcomes.

The different indicators included for the evaluation of the the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Budget of Work. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Teachers spend personal funds for teaching aids, 4.62; Budget restrictions slow down innovative activities, 4.58; Cost limits the number of worksheets and manipulatives, 4.54; Teachers prioritize essential resources only, 4.54; Financial limitations affect variety of materials, 4.52; Budget constraints restrict new resource creation, 4.50. The remaining indicators rated Much Challenging (MC) were: Teachers have little money to buy materials, 4.49; Materials are reused due to lack of funds, 4.42; and Teachers cannot buy technology for lessons, 4.41.

Teachers spend personal funds for teaching aids, is the most commonly reported indicator on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Budget of Work. It implies that financial constraints are a widespread problem that forces teachers to spend their own money on educational supplies like worksheets manipulatives or visual aids that are essential for efficient instruction. In addition to putting a financial strain on teachers relying solely on personal funds is a reflection of structural shortcomings in school funding and resource distribution which may stifle creativity and innovation in lesson design. This issue highlights the necessity for schools and local education authorities to set aside sufficient funds give priority to necessary supplies and employ economical solutions like using locally or recycled materials. In order to improve kindergarten learners overall learning experience it is imperative that this issue be addressed in order to support teachers ability to create varied interesting and high-quality materials without financial strain.

Meanwhile, Teachers cannot buy technology for lessons, noted as the last rank on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Budget of Work. It implies that although access to technology is restricted compared to other fundamental teaching tools and resources it is not seen as the most pressing financial issue. However limited access to technology could make it more difficult for teachers to develop interactive or multimedia-based lessons which could have an impact on learner engagement and the incorporation of creative teaching techniques. In addition to lowering the financial burden on individual teachers closing this gap through shared resources or school provision can increase opportunities for digital learning experiences.

To address the highest ranked indicator, the Action Plan should include advocating for school-provided funds and materials, establishing a small school budget for essential teaching aids, and encouraging sharing and reuse of materials among teachers. This activity is scheduled for the first to second quarter, involving the school head, kindergarten teachers, and the finance officer. Materials needed include teaching aids, manipulatives, and worksheets, with funds provided through school allocation. Verification will be through budget reports, purchase receipts, and classroom inventory. The expected outcome is that teachers will have sufficient materials without relying on personal funds, ensuring consistent quality and availability of instructional resources.

With these results of the respondent's evaluation on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Budget of Work, which resulted to 4.54 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Lopez, (2021) in the study *Challenges Faced by School Leaders in the Philippines: Implications for Leadership Development*. This study explores the specific obstacles and difficulties confronted by school leaders in the Philippines and analyzes how these challenges impact leadership development programs in the country. The research identifies a range of challenges faced by school leaders in the Philippines, including issues related to resource constraints, educational policy changes, cultural diversity, teacher development, and community engagement. These challenges pose unique and complex problems for school leaders as they seek to improve the quality of education and learner outcomes. The study underscores the importance of understanding and addressing these challenges to enhance the effectiveness of leadership development programs in the Philippines. It suggests that leadership development initiatives should be tailored to address the specific needs and realities of Filipino school leaders, taking into account the contextual factors and challenges they encounter.

4.1.17 The Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials in terms of Lack of Training

Lack of training refers to the insufficient professional development opportunities provided to teachers for creating or using supplementary instructional materials effectively. Without proper training, teachers may struggle to design age-appropriate, engaging, and curriculum-aligned resources. This limitation can affect the quality of instruction and learners' overall learning experiences. The extent of the challenge posed by lack of training reflects the need for ongoing capacity-building programs, workshops, and mentorship to equip teachers with the knowledge and skills necessary to maximize the effectiveness of instructional materials.

The different indicators included for the evaluation of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Lack of training. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Teachers need guidance on using technology, 4.68; Workshops on instructional materials are rare, 4.66; Teachers are not confident in making multimedia aids, 4.59; New methods are unfamiliar to most teachers, 4.55; Teachers lack training on developing materials, 4.50; Teachers need support to improve skills, 4.50. The remaining indicators rated Much Challenging (MC) were: Teachers feel unsure about creative techniques, 4.49; Lack of training affects quality of materials, 4.48; and Professional development is limited, 4.42.

Teachers need guidance on using technology, is the most commonly reported indicator on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Lack of training. It implies that many kindergarten teachers feel underprepared to successfully integrate digital tools and multimedia materials into their teaching practices despite the growing significance of technology in the classroom. Underutilization of available resources a lack of creativity in lesson design and fewer opportunities for interactive learner-centered experiences can result from a lack of technological training. The importance of this challenge emphasizes the need for continuing professional development workshops and mentorship programs that give teachers the skills and self-assurance they need to create technology-integrated learning materials. In addition to allowing teachers to adjust to the demands of contemporary pedagogy this kind of support guarantees that learners receive engaging multimodal instruction.

However, Professional development is limited, noted as the last rank on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Lack of training. It implies that while there are training opportunities they might not be frequent accessible or comprehensive enough to satisfy teachers demands for producing innovative superior teaching materials. The quality diversity and inventiveness of materials created can be impacted by a lack of professional development underscoring the significance of methodical ongoing training programs to improve teachers' proficiency in both conventional and cutting-edge teaching techniques.

To address the highest ranked indicator, the Action Plan should include conducting training workshops on creating instructional materials, including multimedia and interactive aids, as well as providing mentorship and peer coaching sessions. This will take place during the second quarter, involving kindergarten teachers, the master teacher, and resource speakers. Materials required include workshop modules, multimedia tools, and training guides, with minimal funds for training logistics. Verification will be done through attendance sheets, workshop outputs, and improved lesson plans. The expected outcome is that teachers will gain competence in preparing diverse and effective materials, enhancing learner engagement and learning outcomes.

With these results of the respondent's evaluation on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Lack of training, which resulted to 4.55 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Articulo, (2023) on *Challenges and Opportunities in Implementing Instructional Leadership in Public Elementary Schools in the Philippines*. This study delves into the intricacies of implementing instructional leadership practices in public elementary schools in the Philippines. The research investigates the specific challenges encountered by Teachers and School Heads in this endeavor, as well as the opportunities that exist within the context of the Philippine educational system. The study reveals a multitude of challenges faced by Teachers and School Heads, including limited resources, administrative responsibilities, teacher readiness, and the need to adapt to evolving educational policies. These challenges create hurdles in the effective implementation of instructional leadership practices. Simultaneously, the study identifies various opportunities that can facilitate the adoption of instructional leadership in public elementary schools. These opportunities encompass community support, professional development initiatives, and the potential for collaboration among teachers and stakeholders.

4.1.18 The Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials in terms of Resources Available

Resources available pertain to the physical, digital, and human materials accessible to teachers for developing supplementary instructional aids. This includes textbooks, teaching kits, multimedia devices, classroom space, and support from colleagues or school administrators. The availability and quality of these resources directly influence the effectiveness, diversity, and creativity of

materials that teachers can provide. The extent of resource availability reflects the school's support system and the teacher's ability to utilize what is on hand to create meaningful learning experiences despite constraints.

The different indicators included for the evaluation of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Resources Available. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Manipulatives are limited in quantity, 4.67; Teachers have to improvise with few resources, 4.66; Materials are shared among many classes, 4.60; Classroom materials are outdated, 4.58; There are not enough books for learners, 4.54; Lack of variety affects learner engagement, 4.54; Teachers cannot access digital tools easily, 4.50; Learning corners lack proper materials, 4.50; while Visual aids are insufficient for large classes, 4.48 was rated Much Challenging (MC).

Gleaning on the table, Manipulatives are limited in quantity, is the most commonly reported indicator on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Resources Available. It implies that kindergarten teachers often struggle with a lack of basic hands-on resources such as counting blocks pattern tiles shapes tactile learning objects and other manipulatives that are crucial to promoting experiential and kinesthetic learning.

The lack of these resources' limits learners' chances to improve their fine motor spatial reasoning and problem-solving skills in addition to making it more difficult for them to actively participate in class. Instructors are frequently compelled to improvise by making temporary materials distributing pre-existing materials among several groups or switching up activities all of which can impede learning and lower the standard of instruction.

This problem emphasizes how important it is for schools to give purchasing fair distribution and routine maintenance of manipulatives top priority in order to guarantee that every learner has consistent access to practical learning resources. In early childhood education if this gap is not filled instructional activities may not fully engage learners limit opportunities for differentiated instruction and hinder the attainment of desired learning outcomes.

Meanwhile, Visual aids are insufficient for large classes, noted as the last rank on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Resources Available. It implies that while visual aids like charts flashcards posters and illustrations are widely available their quantity might not be sufficient to serve every learner in classrooms with a larger learner body. Teachers' ability to sustain focus improve comprehension and promote active engagement may be hampered by a lack of visual aids especially for visual learners who depend on seeing concepts represented concretely. Teachers can use low-cost alternatives or digital projections encourage learners to make their own visual representations or rotate materials among learners as ways to address this.

Even though this problem is not as significant as the lack of manipulatives it nevertheless emphasizes the significance of careful planning and creative solutions to optimize the educational impact of the resources at hand guaranteeing that every learner is sufficiently assisted in their engagement and conceptual understanding

To address the highest ranked indicator, the Action Plan should include auditing existing materials, acquiring additional manipulatives, and encouraging resourceful use of available items, including integration of community or locally available materials. This activity is planned for the second quarter, involving kindergarten teachers, the school head, and parents. Required materials include manipulatives, low-cost classroom items, and local materials, with a minimal budget for additional resources. Verification will be done through classroom inventory, photos of materials in use, and observation reports. The expected outcome is that learners will have access to adequate materials, improving hands-on learning, participation, and engagement.

With these results of the respondent's evaluation on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Resources Available, which resulted to 4.57 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Robinson, (2023) on his study *The Influence of Instructional Leadership on Learner Outcomes*, a study by explores the pivotal role of instructional leadership in enhancing learner outcomes and addresses the challenges encountered by school principals in this regard. The study delves into the significant impact of leadership that is specifically geared towards improving teaching and learning processes within schools. Key findings from the study suggest that effective instructional leadership can lead to improved learner achievement. Principals who actively engage in promoting a culture of continuous improvement and provide support to teachers in implementing best practices are more likely to see positive results in terms of learner learning outcomes. Instructional leadership encompasses various aspects such as setting clear academic goals, offering professional development opportunities, and fostering a collaborative environment among teachers. The study also highlights some of the obstacles faced by school principals in their quest for instructional leadership. These challenges often include time constraints, administrative responsibilities, and the need to balance managerial duties with instructional leadership. Nevertheless, the study emphasizes the importance of overcoming these hurdles to maximize the positive impact of instructional leadership on learner success.

4.1.19 The Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials in terms of Learners' Readiness

Learners' readiness refers to the extent to which kindergarten learners are prepared to engage with and benefit from the supplementary instructional materials provided. This includes their cognitive, emotional, social, and physical development levels, as well as prior knowledge and exposure to learning activities. Materials that match learners' readiness enhance understanding, motivation, and participation, while inappropriate or overly complex resources may lead to confusion or disengagement. The extent of learners' readiness reflects the importance of assessing developmental levels and tailoring instructional materials to meet the diverse needs of young learners effectively.

The different indicators included for the evaluation of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Learners' Readiness. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Materials must be simplified for some learners, 4.59; Slow learners need extra support, 4.58; Varying abilities make it hard to design materials, 4.56; Some children have limited attention spans, 4.53; Readiness

affects participation in activities, 4.52; Some learners are not ready for certain activities, 4.51; Learners struggle to follow instructions, 4.50; while Teachers must adjust materials frequently, 4.45 was t=rated Much Challenging (MC).

Materials must be simplified for some learners, is the most commonly reported indicator on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Learners' Readiness. It implies that kindergarten teachers regularly deal with differences in their learners' cognitive capacities developmental stages and past knowledge which calls for careful modification of instructional materials. In order to ensure that slower learners or those with less exposure to particular concepts can understand and actively participate in class activities without feeling overwhelmed or disengaged simplification is frequently necessary. To effectively scaffold learning teachers may need to modify the language simplify the tasks offer step-by-step instructions or employ tactile and visual aids.

This difficulty emphasizes the continuous need for adaptable differentiated teaching resources that support inclusivity accommodate learners varied readiness levels and develop their self-assurance and independence in the classroom. By tackling this issue, we can guarantee that every learner has fair access to educational opportunities and can make significant progress in accordance with developmental expectations.

However, Teachers must adjust materials frequently, noted as the last rank on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Learners' Readiness. It implies that in contrast to other difficulties like simplification the frequency of adjustments is less taxing even though adaptation is still a necessary practice to address the unique needs of each learner. Instructors may occasionally need to modify activities instructions or examples but these changes are doable within the framework of their regular planning process. However, this indicator highlights how crucial it is to keep instructional materials flexible to accommodate learning styles developmental differences and unforeseen classroom dynamics. Making sure that materials are easily adaptable is essential for sustaining engagement promoting understanding and supporting positive learning outcomes for all learners—even if its not the most urgent issue.

To address the highest ranked indicator, the Action Plan should include designing differentiated and simplified materials for learners with different skill levels, providing extra support for slow learners through guided activities and scaffolding. This activity is scheduled for the third quarter, involving kindergarten teachers and teacher aides. Materials required include simplified worksheets, visual aids, and manipulatives, with minimal costs for preparation. Verification will be conducted through learner assessment results, activity logs, and observation notes. The expected outcome is that all learners, regardless of readiness, can participate meaningfully and achieve the intended learning outcomes.

With these results of the respondent's evaluation on the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials in terms of Learners' Readiness, which resulted to 4.53 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Hallinger and Murphy, (2020) on the study Instructional Leadership and Learner Achievement: How Principals Affect Learner Learning. This study examines the significant relationship between instructional leadership and its impact on learner achievement. The study investigates how the actions and behaviors of school principals influence the learning outcomes of learners. Key findings from the study reveal that effective instructional leadership by principals plays a crucial role in enhancing learner achievement. Principals who are actively involved in shaping the instructional environment, setting high academic standards, and providing support to teachers tend to have a positive influence on learner learning outcomes. They create a school culture that prioritizes teaching and learning, encourages innovation in pedagogy, and fosters a collaborative and professional atmosphere among teachers. The study underlines the idea that the role of the principal extends beyond administrative tasks and encompasses leadership actions that directly impact learner success. Principals who prioritize instructional leadership are more likely to see improvements in standardized test scores, academic performance, and overall learner growth.

4.1.20 The Summary of the Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials

The different indicators included for the evaluation of the summary of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. Based on the data, the indicators rated Very Much Challenging (VMC) in descending order were: Timeline, 4.61; Resources Available, 4.57; Lack of training, 4.55; Budget of Work, 4.54; and Learners' Readiness, 4.53.

Indicators	1 st Congressional District			2 nd Congressional District			3 rd Congressional District			4 th Congressional District			5 th Congressional District			Average		
	ME	IE	R	ME	IE	R	ME	IE	R	ME	IE	R	ME	IE	R	ME	IE	R
1. Timeline	4.91	VMC	1	4.52	VMC	3	4.50	VMC	2	4.51	VMC	1	4.62	VMC	3	4.61	VMC	1
2. Budget of Work	4.76	VMC	3	4.45	MC	5	4.46	MC	5	4.45	MC	4	4.45	MC	5	4.54	VMC	4
3. Lack of training	4.49	MC	4.5	4.48	MC	4	4.49	MC	3.5	4.46	MC	3	4.79	VMC	1	4.55	VMC	3
4. Resources Available	4.78	VMC	2	4.61	VMC	1	4.49	MC	3.5	4.48	MC	2	4.49	MC	4	4.57	VMC	2
5. Learners' Readiness	4.49	MC	4.5	4.56	VMC	2	4.6	VMC	1	4.33	MC	5	4.67	VMC	2	4.53	VMC	5
Average Weighted Mean	4.55	MC		4.54	MC		4.52	VMC		4.43	MC		4.61	VMC		4.53	VMC	

Timeline, is the most commonly reported indicator on the summary of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. It implies that according to the summary table Timeline was the most commonly mentioned difficulty in the overall creation of kindergarten supplemental instructional materials highlighting the serious limitations that teachers face due to a lack of planning and preparation time. Lesson planning classroom management assessment administrative work and involvement in school-based activities are just a few of the challenging tasks that teachers must frequently manage within constrained timeframes that leave little time for the careful creation of excellent teaching resources. Opportunities for interactive captivating and developmentally appropriate learning experiences may be limited as a result of this lack of time which can directly impact the richness originality and efficacy of the materials created.

In order to meet deadlines teachers may find themselves prioritizing speed over quality depending on pre-made materials or cutting back on the variety and richness of learning activities all of which can have an adverse effect on learner engagement and the entire teaching process.

Meanwhile, Learners' Readiness, noted as the last rank on the summary of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. It implies that although differences in learners learning styles prior knowledge and developmental stages are still significant factors they are not seen as immediate obstacles in comparison to structural and systemic limitations. However, since the effectiveness of supplemental materials still depends on learners' ability to access comprehend and engage with the content in a meaningful way learners preparedness cannot be disregarded. In order to create an enabling environment where teachers are fully equipped to design and implement supplementary instructional materials that are pedagogically sound engaging and responsive to diverse learning needs it is imperative that both categories of challenges—time constraints and learner variability—be addressed. In addition to improving the usefulness and caliber of instructional materials a comprehensive approach that prioritizes efficient time management strategic resource allocation and deliberate differentiation also strengthens overall teaching efficacy improving learning outcomes and guaranteeing that kindergarten learners have a well-rounded engaging and enriching educational experience.

To address the highest-ranked challenge, Timeline, the Action Plan focuses on improving time management and planning strategies in the development of supplementary instructional materials in kindergarten. Objectives include ensuring timely completion of materials, reducing teacher workload stress, and maintaining quality in lesson preparations. Activities/Strategies involve conducting workshops on effective lesson planning and time management, creating a structured development schedule for instructional materials, prioritizing tasks based on learning objectives, and establishing collaborative planning sessions among teachers to divide responsibilities. Timeline/Time Frame could span an entire school year, with monthly check-ins and progress monitoring. Resources Needed include teachers and instructional coordinators as human resources; planning templates, calendars, and digital scheduling tools as materials resources; and minimal financial resources for workshop facilitation. Means of Verification include monitoring logs, submission records of instructional materials, teacher self-assessments, and observation reports. Expected Outcomes are improved adherence to development timelines, reduced delays in lesson preparation, enhanced teacher efficiency, and more systematic and organized production of supplementary instructional materials for kindergarten learners.

With these results of the respondent's evaluation on the summary of the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials, which resulted to 4.55 which is interpreted as Very Much Challenging (VMC). The said results joined with the findings of Vanhoof, (2021) on the study Challenges Faced by School Leaders in Promoting Learner Learning: A Comparative Study of Three European Countries. The study investigates the obstacles and difficulties that school leaders encounter in their efforts to enhance learner learning. The research offers a comparative analysis of these challenges across three different European countries. The study reveals that school leaders across the selected European countries face common and unique challenges in their role as catalysts for improving learner learning outcomes. These challenges encompass issues related to educational policy variations, resource allocation, teacher collaboration, curriculum development, and adapting to evolving educational paradigms. School leaders often grapple with the need to balance administrative responsibilities with instructional leadership. The comparative nature of the study sheds light on how these challenges can differ based on national or regional contexts, highlighting the influence of educational systems and policies on the roles and experiences of school leaders. The research emphasizes the importance of recognizing and addressing these challenges to support effective leadership and, ultimately, to advance learner learning across diverse European settings.

4.1.21 The Solutions Offered to Address the Challenges Encountered by the Kindergarten Teachers in the Development of the Supplementary Instructional Materials

To address the challenges encountered by kindergarten teachers in developing supplementary instructional materials, schools and education stakeholders have implemented several practical solutions. These include providing professional development and training workshops that enhance teachers' skills in designing creative, developmentally appropriate learning aids. Schools also support the sharing and rotation of available materials, encouraging collaboration among teachers to exchange ideas and resources. In addition, the use of simple, low-cost, and locally available materials is promoted to ensure that instructional tools are accessible despite budget constraints. Time management strategies, such as dedicated planning periods and team-based preparation, help teachers cope with heavy workloads. Collectively, these solutions aim to empower teachers to create effective, engaging, and contextually relevant instructional materials that cater to the diverse needs of kindergarten learners.

Indicators	1 st Congressional District			2 nd Congressional District			3 rd Congressional District			4 th Congressional District			5 th Congressional District			Average		
	WE	Int	R	WE	Int	R	WE	Int	R	WE	Int	R	WE	Int	R	WE	Int	R
1. Teachers attend training workshops to improve skills.	4.71	VMH	7	4.54	VMH	10	4.87	VMH	4	4.64	VMH	5	4.25	MH	11.5	4.61	VMH	6.5
2. Teachers collaborate to share lesson ideas and resources.	4.72	VMH	2.5	4.53	VMH	11	4.84	VMH	5	4.65	VMH	4	4.49	MH	6	4.64	VMH	2
3. Schools provide additional funding for materials.	4.59	VMH	8.5	4.42	VMH	1	4.85	VMH	6	4.89	VMH	1	4.29	MH	11.5	4.65	VMH	3.5
4. Teachers plan materials in advance to save time.	4.58	VMH	8.5	4.41	VMH	2	4.84	VMH	7	4.66	VMH	3	4.5	VMH	2	4.64	VMH	5
5. Recycled materials are used for teaching aids.	4.75	VMH	3.5	4.52	VMH	12	4.83	VMH	8	4.65	VMH	10	4.29	MH	11.5	4.61	VMH	6.5
6. Digital tools are incorporated to make lessons engaging.	4.54	VMH	11	4.5	VMH	14	4.89	VMH	2	4.59	VMH	12	4.49	MH	6	4.60	VMH	8.5
7. Teachers simplify activities for learners with different abilities.	4.75	VMH	3.5	4.57	VMH	7	4.5	VMH	14	4.62	VMH	7	4.45	MH	6	4.59	VMH	10.5
8. Parents are encouraged to help at home.	4.55	VMH	10	4.51	VMH	13	4.89	VMH	2	4.81	VMH	8.5	4.5	VMH	2	4.65	VMH	3.5
9. Teachers create flexible lesson plans to manage deadlines.	4.75	VMH	3.5	4.57	VMH	7	4.51	VMH	13	4.63	VMH	6	4.25	MH	11.5	4.55	VMH	12
10. Team teaching helps reduce individual workload.	4.51	VMH	14	4.6	VMH	3	4.75	VMH	9	4.64	VMH	11	4.49	MH	6	4.60	VMH	8.5
11. Community support is sought for classroom resources.	4.53	VMH	12	4.59	VMH	4	4.52	VMH	12	4.57	VMH	13	4.49	MH	6	4.54	VMH	13
12. Teachers attend seminars on creative instructional strategies.	4.52	VMH	13	4.58	VMH	5	4.54	VMH	11	4.5	VMH	14	4.5	VMH	2	4.53	VMH	14
13. Materials are adapted based on learner readiness.	4.75	VMH	3.5	4.57	VMH	7	4.74	VMH	10	4.61	VMH	8.5	4.29	MH	11.5	4.59	VMH	10.5
14. Set a clear schedule that allocates specific time for teachers to develop supplementary instructional materials.	4.75	VMH	3.5	4.55	VMH	9	4.89	VMH	2	4.57	VMH	2	4.29	MH	11.5	4.67	VMH	1
Average Weighted Mean	4.64	VMH		4.56	VMH		4.75	VMH		4.67	VMH		4.41	MH		4.61	VMH	

The different indicators included for the evaluation of the solutions offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. Based on the data, the indicators rated Very Much Necessary (VMN) in descending order were: Set a clear schedule that allocates specific time for teachers to develop supplementary instructional materials, 4.67; Teachers collaborate to share lesson ideas and resources, 4.66; Schools provide additional funding for materials, 4.65; Parents are encouraged to help at home, 4.65; Teachers plan materials in advance to save time, 4.64; Teachers attend training workshops to improve skills, 4.61; Recycled materials are used for teaching aids, 4.61; Digital tools are incorporated to make lessons engaging, 4.60; Team teaching helps reduce individual workload, 4.60; Teachers simplify activities for learners with different abilities, 4.59; Materials are adapted based on learner readiness, 4.59; Teachers create flexible lesson plans to manage deadlines, 4.55; Community support is sought for classroom resources, 4.54; Teachers attend seminars on creative instructional strategies, 4.53.

Set a clear schedule that allocates specific time for teachers to develop supplementary instructional materials, is the most commonly reported indicator on the solutions offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. It implies that organized planning and specific time allotment are very successful in resolving timeline and workload concerns freeing up teachers to concentrate on careful materials design originality and quality. Teachers will have consistent blocks of time to plan create and review materials without being overburdened by conflicting responsibilities if clear schedules are implemented. In addition to lowering stress and burnout this kind of organized planning promotes teacher collaboration reflective practice and the creation of engaging and contextually relevant teaching tools. Schools can enable teachers to successfully implement supplemental materials by emphasizing time management as a solution guaranteeing that learners gain from well-planned engaging and significant learning experiences.

Meanwhile, Teachers attend seminars on creative instructional strategies, noted as the last rank on the solutions offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials. It implies that although professional development opportunities are acknowledged as valuable, they might not be as readily available or as effective as solutions like cooperative planning and clear scheduling. However attending seminars and workshops continues to be a crucial tactic for providing teachers with fresh concepts creative teaching methods and useful tactics to improve the creation of supplemental teaching materials. A culture of ongoing development and innovation is fostered reflective practice is encouraged and creative resource experimentation is encouraged. Despite its lower ranking this solution improves the overall quality and efficacy of instructional materials in promoting learner engagement and learning outcomes as well as the long-term professional development of teachers.

To address the lowest ranked indicator, the Action Plan should include organizing seminars on innovative teaching methods, hands-on materials development, and creative instructional strategies. Teachers will be encouraged to apply the techniques they learn during the seminars in preparing supplementary instructional materials for their classrooms. This activity is planned for the third quarter, involving kindergarten teachers, the master teacher, and resource speakers. Materials required include seminar modules, reference guides, and teaching aids, with minimal costs for seminar logistics. Verification will be done through seminar attendance sheets, outputs of activities, and classroom implementation observations. The expected outcome is that teachers will demonstrate improved creativity in developing instructional materials, resulting in more engaging and effective lessons for learners.

With these results of the respondent's evaluation on the solutions offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials, which resulted to 4.61 which is interpreted as Very Much Necessary (VMN). The said results joined with the findings of Santos, (2023) on School Leadership and Learner Learning in the Philippines: An Investigation of the Policy and Practice of School Leadership. This study investigates the policy and practice of school leadership in the Philippine educational context. The research explores the relationship between school leadership and learner learning, highlighting both the challenges faced and potential improvements that can be made. The study identifies the intricate interplay between policy and practice in school leadership in the Philippines. It examines how educational policies and regulations shape the roles and responsibilities of school leaders and how these, in turn, impact learner learning outcomes. The research reveals various challenges, such as administrative burdens, resource constraints, and the need for professional development, which can hinder effective school leadership practices. It also discusses potential improvements, including policy adjustments, leadership development programs, and collaborative efforts among school leaders and stakeholders, to address these challenges. This study sheds light on the complex dynamics of school leadership in the Philippines, emphasizing the importance of aligning policy and practice to improve learner learning. It provides insights into the challenges faced by school leaders and suggests avenues for enhancing the quality of school leadership to benefit Filipino learners and the education system as a whole.

4.2 The Test of Significant Agreement on the Rank Orders of the Challenges Encountered and the Solutions Offered

The Summation of the squared deviation from the mean, number of indicators, Coefficient of concordance W, Computed X^2 and the significance of agreement.

Based on the results, the summations of the square deviation from the mean difference were: Timeline, 482.5; Budget of Work, 497.5; Lack of training, 347.5; Resources Available, 337.5; Learners' Readiness, 87.5; Solutions Offered, 784. On the other hand, the Coefficient of Concordance W and the computed chi square (χ^2) value resulted to: Timeline, 0.32 and 12.80 ($p > 0.05$); Budget of Work, 0.33 and 13.20 ($p > 0.05$); Lack of training, 0.23 and 9.20 ($p > 0.05$); Resources Available, 0.23 and 9.20 ($p > 0.05$); and Learners' Readiness, 0.08 and 2.80 ($p > 0.05$); Solutions Offered, 0.14 and 9.10 ($p > 0.05$). Thus, the null hypothesis was accepted.

It was revealed in the foregoing table that the computed chi square (χ^2) value with regard to the significant agreement in the rank orders of the challenges encountered and the solutions offered in terms of did not exceed the tabular value at 0.05 level of significance. Thus, the null hypothesis was accepted indicating that there is no significant agreement on the rank Orders of the Challenges encountered and the solutions offered.

Indicator	Challenges Encountered					Solutions Offered
	Timeline	Budget of Work	Lack of Training	Resources Available	Learners' Readiness	
Summation of the squared Deviation from the Mean	482.5	497.5	347.5	337.5	87.5	784
Number of Indicators	9	9	9	9	8	14
Coefficient of Concordance W	0.32	0.33	0.23	0.23	0.08	0.14
Computed X^2	12.80	13.20	9.20	9.20	2.80	9.10
Degree of freedom	8	8	8	8	7	13
Tabular X^2 value at 0.05	15.51	15.51	15.51	15.51	14.07	22.36
0.025	18.17	18.17	18.17	18.17	16.62	25.47
0.01	20.09	20.09	20.09	20.09	18.48	27.69
0.005	21.95	21.95	21.95	21.95	20.28	29.82
0.001	26.12	26.12	26.12	26.12	24.32	34.58
Decision on Ho	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted
Significance of Agreement	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant

Teachers in different schools may have varying perceptions regarding the challenges encountered by kindergarten teachers in the development of supplementary instructional materials—particularly in terms of Timeline, Budget of Work, Lack of Training, Resources Available, and Learners' Readiness—as well as the solutions implemented to address these challenges, due to several factors. First, differences in school resources and funding affect perception, as teachers in well-resourced schools may find budget constraints less of a barrier and can implement solutions more easily, whereas those in underfunded schools face greater difficulty in materials development. Second, availability of professional development and training opportunities shapes perception, since teachers with access to workshops, seminars, and mentorship are better equipped to overcome challenges and apply effective solutions, while teachers without adequate training may struggle to develop high-quality materials. Third, administrative support and guidance from school leadership influence perception, as principals who actively monitor timelines, provide clear directives, and encourage collaborative planning help teachers address challenges more efficiently, while lack of support may increase perceived difficulty. Fourth, teachers' workload and time management affect perception, since those with sufficient planning time can design and contextualize materials effectively, whereas heavy teaching responsibilities may hinder timely development and application of solutions. Fifth, learner characteristics and readiness shape perception, as teachers who can tailor materials to learners' developmental levels and learning needs are more likely to perceive their solutions as effective, while variability in learner readiness can complicate implementation. These factors collectively explain the differences in teacher perceptions regarding both the challenges and the effectiveness of the solutions in developing supplementary instructional materials.

It is recommended that the Schools Division Superintendent should provide adequate training, allocate resources, facilitate collaborative planning, and implement monitoring mechanisms to support kindergarten teachers in overcoming challenges and developing high-quality, contextually relevant supplementary instructional materials across all schools.

Espinas (2021), on Instructional Leadership Practices of Teachers and School Heads in the Philippines. This study conducted by investigates the instructional leadership practices of Teachers and School Heads in the Philippines and explores the challenges they encounter in their efforts to enhance learner outcomes. The research provides a comprehensive analysis of the instructional leadership practices employed by Teachers and School Heads in the Philippine educational context. It highlights the critical role of school leaders in shaping the teaching and learning environment, setting academic standards, and providing support to teachers. The study reveals various challenges faced by Teachers and School Heads, including administrative demands, limited resources, and the need to balance managerial responsibilities with instructional leadership. These challenges can hinder the effective implementation of instructional leadership practices, impacting learner outcomes. The study underscores the significance of instructional leadership in the Philippines and the challenges Teachers and School Heads face in improving learner outcomes. It emphasizes the need for tailored strategies and support to help school leaders navigate these challenges and promote effective instructional leadership practices that benefit learners and the education system.

4.3 Action Plan

The researcher formulated Action Plan based on the findings of the study to determine the practices in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur.

5. Conclusion and Recommendations

This chapter presents a brief summary of the study, its findings, conclusions, and recommendations.

This study determined the practices employed in the development of the supplementary instructional materials in kindergarten in the Public Elementary Schools in the Division of Camarines Sur, for the School Year 2025-2026.

5.1 Based on the findings, the following conclusions were given:

- The extent of the supplementary instructional material developed in kindergarten is considered Very Much Evident (VME).
- There is no significant agreement on the rank orders of the extent of the development of the supplementary instructional materials in kindergarten.
- The extent of the practices employed in the development of the supplementary instructional materials in kindergarten is considered Very Much Practiced (VMP).
- There is no significant agreement on the rank orders of the practices employed in the development of the supplementary instructional materials in kindergarten.
- The challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials are considered Very Much Challenging (VMC).

- The solutions offered to address the challenges encountered by the kindergarten teachers in the development of the supplementary instructional materials are considered Very Much Necessary (VMN).
- There is no significant agreement on the rank orders of the challenges encountered and the solutions offered.
- An Action Plan is formulated based from the findings of the study.

5.2 Recommendations

Pursuant to the conclusions stated above the following recommendations were suggested:

- The School District Supervisors (SDS) should should monitor and guide programs supporting the development and contextualization of supplementary instructional materials.
- The Public School District Supervisors (PSDS) should should regularly evaluate teachers' needs for support or training in using effective instructional materials.
- The School Heads should facilitate workshops on creating and using contextually appropriate materials.
- The Teachers should act collaborate and share best practices in developing and contextualizing instructional materials.
- Local Government Units (LGU) should provide resources, tools, and support for creating learner-responsive materials.
- The Parents should support school programs and home-based activities that reinforce supplementary materials.
- The Learners actively engage in activities using contextually designed materials to strengthen their skills.
- The Action Plan formulated based from the findings of the study be implemented.

5.3 Recommendations for Future Research

- Replication of this study in other school divisions to validate and compare the findings.
- Exploration of factors that affect the development and effectiveness of supplementary instructional materials in kindergarten.
- Case studies of teachers' strategies in designing and implementing supplementary instructional materials across different contexts and locales, and their impact on learners' outcomes.
- Examination of the extent of implementation of K to 12 programs in relation to supplementary instructional materials in kindergarten.
- Experimental studies to identify the most effective techniques for addressing challenges in developing and contextualizing supplementary instructional materials for kindergarten learners.
- Investigation of the relationship between the utilization of supplementary instructional materials and the academic performance of kindergarten learners.
- Assessment of the role of parental involvement in supporting the use and effectiveness of supplementary instructional materials in kindergarten education.
- Comparative studies on the effectiveness of digital and printed supplementary instructional materials in enhancing the learning experiences of kindergarten learners.

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