83. The average attendance for any term, or any lesser period, shall be ascertained by first throwing out of account what shall be called "excepted half-days" - that is, every morning and every afternoon on which the attendances have numbered less than three-quarters of the number of pupils belonging at the time to the school-and by throwing out of account also the attendances of every such morning and afternoon, and then by dividing the remaining number of attendances by the remaining number of half-days.
84. All the teachers on the staff of a school shall assist in keeping the registers and in making up summaries of attendances for each week and each quarter, and any carelessness or inaccuracy on the part of any teacher in recording attendauces shall be regarded as a serious dereliction of duties.
85. (1) If any child whose name is entered upon the register of attendance of any school is attending at an examination conducted by the Department, or the Education Board, or the University of New Zealand, or at a recognized class for manual instruction, then the time necessarily spent by such child at such examination or class, or in travelling thereto, shall be reckoned as time spent in attendance at such school ; and the head teacher thereof shall ascertain the number of half-day attendances to be recorded for such child on account of such examination or class as aforesaid, and shall add the total of such attendances to the total of those previously entered in the register of attendance belonging to the said school.
(2) In like manner the time spent by any pupil, not exceeding one day at a time, in receiving dental treatment shall be reckoned as attendance at school, provided such pupil produces the necessary written authority from a dental officer or dental practitioner for absence and attends school whenever practicable during the remaining portion of the morning or afternoon. Every authority for absence under this subclause shall show the day and the hour at which the examination or treatment is made, and likewise the time when it is completed. Attendances so recorded shall be marked in the daily register thus: $d /$, or $/ d$, or $d$, or in a similar distinct manner. For the purposes of verification all certificates of absence provided under this subclause shall be filed in the school.
86. On the day on which the head teacher of a school first knows that a pupil has been definitely removed from his school, such head teacher shall record the removal in the admission register and in the register of daily attendance. He shall record also that a pupil has left the school when such pupil has been absent for any period of thirty consecutive school days, unless the head teacher has been definitely informed that such absence is only temporary. Such pupils shall forthwith be considered as ceasing to belong to the school, and in any compilation of average attendances for any period thereafter their names shall not be taken into account in any way.
87. At the beginning of each year a new register of daily attendances shall be opened. When the number of scholars attending or likely to attend is large, it will be convenient to keep one book for the boys and another for the girls. The names of children shall be called in order according to their respective classes.
88. The head teacher of every school shall, as soon as possible after the end of each term, send to the Department on the form provided a return of attendance for such school for the term. No salary shall be paid to any teacher if and so long as his returns are in arrear. Returns are considered to be in arrear until they have reached the office in perfectly correct form.
89. (1) The yearly average attendance for any school or department thereof shall be the mean of the average attendances thereat for the three terms of the year ending 31st August:

Provided that if the average attendance at any such school or department for any one term is such as to make the yearly average attendance less than the minimum of the grade or subgrade in which the school or department would be placed if it were graded on the mean of the average attendances for the other two terms, then the mean of average attendances for the last-named two terms may, at the discretion of the Board, be deemed to be the yearly average attendance for such school or department:

Provided further that if it is shown to the satisfaction of the Director, on the certificate of the District Health Officer, or of a Schools Medical Officer, or upon information supplied by the head teacher, that an infectious disease of an epidemic character has during one or two terms been locally prevalent to the extent of affecting 10 per cent. or more of the children in any school or department, or if it is shown to the satisfaction of the Director that exceptionally severe weather or other cause has similarly affected the attendance, then the mean of the average attendance for the remaining two terms or the average attendance for the remaining term shall be deemed to be the yearly average attendance for such school or department.

