

- Senior Commander (temporary) Mary Dorothy RITNER (196301), Auxiliary Territorial Service.
- Major Frederick William ROBERTS (23148), Corps of Royal Engineers.
- No. 5946825 Warrant Officer Class I Herbert ROBERTS, The Bedfordshire and Hertfordshire Regiment.
- Major John Bruce ROBERTSON (23888), The Gordon Highlanders.
- Major Louis De Carmo ROBERTSON (16649), The East Lancashire Regiment.
- Lieutenant-Colonel (temporary) Stanley Colston ROBINS (I.A. 827), Royal Indian Army Service Corps.
- Major (temporary) Reginald Edgar RODAWAY (94844), Royal Corps of Signals.
- No. T/44543 Warrant Officer Class I Charles Harry Ridgwell ROGERS, Royal Army Service Corps.
- Major (temporary) Victor Milton ROWLAND (1433), New Zealand Military Forces.
- Major (temporary) John Derek Guy RUSSELL (155753), Royal Corps of Signals.
- Captain (Quartermaster) Benjamin Charles RYAN (282539), The King's Royal Rifle Corps.
- Lieutenant Henry Anthony RYDINGS (264568), Corps of Royal Engineers.
- Major (acting) Jeffrey George Joseph SAMUELS, B.Sc. (91241), Royal Corps of Signals.
- Captain (temporary) John Kerwick Glenn SARJEANT, A.R.I.B.A. (248596), Corps of Royal Engineers.
- No. 5823566 Warrant Officer Class I George SARTAIN, Pioneer Corps.
- Captain (temporary) John Niedieck SAVORY (92440), Royal Regiment of Artillery.
- Major (temporary) Aubrey William SCHUSTER (120223), Royal Army Service Corps.
- Lieutenant (Quartermaster) Arthur Edgar SCOVELL (305202), Corps of Royal Engineers.
- No. 6133666 Warrant Officer Class I Arthur Reginald SCRIVEN, The East Surrey Regiment.
- Major (temporary) William George SCRUBY (255647), Pioneer Corps.
- Major (Quartermaster) George William SELLEX, M.C. (9861), Royal Army Medical Corps.
- Major (temporary) Cecil SESSIONS (137430), The Buffs (Royal East Kent Regiment).
- Major (temporary) Alastair George SHARP (85797), The Gordon Highlanders.
- Major (temporary) Frank Howard SHAW (74802), The Devonshire Regiment.
- No. 7897658 Warrant Officer Class II Joseph SHAW, Royal Armoured Corps.
- Captain (local Major) Jack William SHAW (31196), The Oxfordshire and Buckinghamshire Light Infantry.
- Major (temporary) John Vivian SHELBY (78682), Royal Regiment of Artillery.
- Major SHEO PRASAD SINGH, Datia State Forces, Indian States Forces.
- Major (temporary) Michael Francis SHERWIN (130772), The Buffs (Royal East Kent Regiment).
- Senior Commander (temporary) Patricia Mary SHIEL (196420), Auxiliary Territorial Service.
- Major (temporary) Raymond Edward Laws SHINGLES, 9th Jat Regiment, Indian Army.
- Major (acting) Arthur Lewis SHIPP (263059), General List.
- Major (temporary) Alfred John SHIPTON, M.C. (135173), The Royal Berkshire Regiment (Princess Charlotte of Wales's).
- Lieutenant Charles Leonard SHRIMPTON (312216), Corps of Royal Engineers (since killed in action).
- Major (temporary) Rai Saheb Julian Oscar Nathan SHUKLA, Army in India Reserve of Officers, attached Intelligence Corps (India).
- No. 1926361 Warrant Officer Class I David SIMMONDS, Corps of Royal Engineers.
- Major (temporary) Norman George Eric SIMS (66801), Royal Regiment of Artillery.
- Lieutenant Arthur George SKINNER (201257), Corps of Royal Engineers.
- Major (temporary) Albert Edward SMITH (114180), Corps of Royal Engineers.
- Major (temporary) Donald William Rait SMITH (31390), The Royal Scots Fusiliers.
- Captain (Quartermaster) Harry Frederick Samuel SMITH (114304), The South Lancashire Regiment (The Prince of Wales's Volunteers).
- Captain (temporary) Kenneth Roberts SMITH (116206), The Black Watch (Royal Highland Regiment).
- No. T11 Warrant Officer Class II R. C. SMITH, Bermuda Militia Artillery.
- Major (temporary) Reginald Gladstone SMITH (66765), Royal Army Pay Corps.
- Lieutenant-Colonel (temporary) McDermot Gyton SMYTH (73942), Royal Electrical and Mechanical Engineers.
- Major (temporary) Arthur Chaplain SNOWDEN (108726), The Royal Berkshire Regiment (Princess Charlotte of Wales's).
- Major (temporary) Stanley James Raymond SPRIGGE (53917), The Queen's Royal Regiment (West Surrey).
- Junior Commander (temporary) Madeline Susan STAINFORTH (244857), Auxiliary Territorial Service.
- Lieutenant (Quartermaster) Charles Harry John STAMMER (279579), The Queen's Royal Regiment (West Surrey).
- Lieutenant-Colonel (temporary) Norman STANDISH, Army in India Reserve of Officers, attached Intelligence Corps (India).
- Major (temporary) Eric Daykin STANHOPE (79116), The Army Dental Corps.
- Lieutenant-Colonel (temporary) Henry Kenneth STANLEY (127532), Royal Army Ordnance Corps.
- Major (temporary) Eric Percy STANTON, B.Sc., A.M.I.E.E. (51992), Royal Corps of Signals.
- Junior Commander (temporary) Eileen Maud STEAD (287321), Auxiliary Territorial Service.
- Captain (temporary) Archibald Whitfield KEITH-STEELE (165824), The Loyal Regiment (North Lancashire).
- Major (temporary) Charles Henry STELFOX (O.S.353), Indian Army Ordnance Corps.
- Lieutenant-Colonel (temporary) Francis Joseph Charles STEPHENSON (125451), Royal Army Ordnance Corps.
- No. 1551615 Warrant Officer Class II William Arnot STEVENSON, Royal Regiment of Artillery.
- Captain (temporary) Melville Percival STEWART (191441V), South African Forces.
- No. 1985804 Warrant Officer Class II Walter Leslie STOCKS, Corps of Royal Engineers.