

- Captain (temporary) William Sidney MOBLEY (188479), Corps of Royal Engineers.
- Major MOHAMMAD UMAR KHAN, Rajpipla State Forces, Indian States Forces.
- Major (temporary) Arthur Robert MOORE, M.M. (22894), Pioneer Corps.
- Major (temporary) Frank Leslie MORGAN, M.C. (49194), Corps of Royal Engineers.
- Lieutenant Thomas Owen MORRIS, M.Sc. (163991), Corps of Royal Engineers.
- Principal Matron (acting) Olga Dorothy MYLAN, A.R.C.C. (N.Z. 2546), Indian Military Nursing Service.
- Captain NARAIN SINGH, M.C., Sardar Bahadur O.B.I., I.D.S.M., Faridkot State Forces, Indian State Forces.
- Captain (temporary) NARINDAR SINGH, (I.E.C. 750), Indian Army.
- Major (Quartermaster) Frederick George NEWALL (47921), The King's Own Yorkshire Light Infantry.
- No. 1048469 Warrant Officer Class II Thomas Arthur George NEWMAN, Royal Regiment of Artillery.
- No. 6687814 Warrant Officer Class I William Harold NEWMAN, The King's Royal Rifle Corps.
- Captain (Quartermaster) Eric Stanley NICHOLLS (152560), The Life Guards.
- Major (temporary) Sir Humphrey Brunel NOBLE, Bt., M.C. (25587), Royal Regiment of Artillery.
- Major Ernest John NORRIS (11690), Royal Army Ordnance Corps.
- Captain (temporary) Otto NYQUIST (194499), Royal Regiment of Artillery.
- Lieutenant-Colonel (temporary) Joseph Aloysius O'CONNOR (39752), The Army Dental Corps.
- Major (temporary) Maurice OLDFIELD (281336), Intelligence Corps.
- Captain John Robert OSBORNE, Adjutant, Gilbert and Ellice Islands Labour Corps.
- Major Thomas Cary OWTRAM, M.C. (111120), Royal Regiment of Artillery.
- Lieutenant-Colonel (temporary) Norman Stanley OXFORD (99250), Royal Army Ordnance Corps.
- Major (temporary) Alan Thomas PAGE (130756), The Royal Ulster Rifles.
- Major (temporary) John Arthur PAPPS (7792), Royal Indian Army Service Corps.
- Lieutenant-Colonel (temporary) Eric PARKINSON (214859), Royal Army Ordnance Corps.
- Major (temporary) Thomas Edgar PARSLOW (42355), Army Educational Corps.
- Lieutenant James PARSONS (150235), The Cameronians (Scottish Rifles).
- No. 7601626 Warrant Officer Class I Charles Edward PASKINS, Royal Electrical and Mechanical Engineers, attached Indian Electrical and Mechanical Engineers.
- Captain (Quartermaster) Leslie John Harry PAYNE (236595), General List.
- The Reverend Reginald Merac LA PORTE-PAYNE, T.D., M.A. (50168), Chaplain to the Forces, Third Class, Royal Army Chaplains' Department.
- Lieutenant-Colonel (temporary) John Walter PEARCE (173542), Royal Army Ordnance Corps.
- Major (temporary) Gerald Vyvyan PEARSE, M.C. (102242), Royal Regiment of Artillery.
- Captain Ronald Francis Edward Wayte PEEL (110929), Corps of Royal Engineers.
- Major (temporary) John Alfred Tarsisius PERERA, Ceylon Garrison Artillery.
- No. 4445530 Warrant Officer Class I Cyril Kingston PICKNETT, Small Arms School Corps.
- Major (temporary) Ronald Norris PINK (169927), Corps of Royal Engineers.
- No. 1410666 Warrant Officer Class I Robert James PITCHER, Royal Regiment of Artillery.
- No. W/27616 Warrant Officer Class II Margaret Lucy POPE, Auxiliary Territorial Service.
- Major (temporary) Richard Owen PORTER, T.D. (49091), Corps of Royal Engineers.
- Major (acting) William PORTER (169322), Corps of Royal Engineers.
- No. S/7668073 Warrant Officer Class I Stanley POTTER, Royal Army Service Corps.
- Captain Eric Rollo POUND (45411), The Dorsetshire Regiment.
- No. 7597467 Warrant Officer Class II Frank POVEY, Royal Army Ordnance Corps.
- Captain Patrick Francis POWER (E.C.4286), "Special List" of Quartermasters of the Indian Army, attached 6th Gurkha Rifles, Indian Army.
- Captain (temporary) PREM SINGH, 12th Frontier Force Regiment, Indian Army.
- Major (temporary) James Henry PRESTON (114468), Royal Army Ordnance Corps.
- Lieutenant Thomas Geddes PROCTOR, "Special List" of Quartermasters of the Indian Army.
- Captain (temporary) RABNAWAZ KHAN (I.E.C. 9092), 1st Punjab Regiment, Indian Army.
- Captain (temporary) Leon James RADFORD (VUL/1), Indian Army Veterinary Corps.
- Captain (temporary) RAGHUVENDRA SINGH, Indian Armoured Corps.
- Major (temporary) (Quartermaster) Stanley RAIM (94935), Royal Army Service Corps.
- Captain (temporary) Trivadi RAMACHANDRA (I.E.C.1011), Indian Army.
- Lieutenant-Colonel (temporary) Frank Johannes RASMUSSEN (A.I.R.O.2053), Army in India Reserve of Officers, attached 14th Punjab Regiment, Indian Army.
- Captain (temporary) John Charles RAWET (245188), Royal Army Ordnance Corps.
- Captain (temporary) A. RAZZAQ (E.C.12), 9th Jat Regiment, Indian Army.
- Major (temporary) George Nathaniel REBELLO (I.E.C.2853), Indian Engineers (Army Postal Service).
- Captain William RENSHAW, Newfoundland Regiment.
- Lieutenant-Colonel (temporary) Peter William RICARDO (107116), Royal Army Ordnance Corps.
- Lieutenant-Colonel (temporary) James Frederick RICE (68938), Royal Electrical and Mechanical Engineers, attached Indian Electrical and Mechanical Engineers.
- Major (temporary) William George Leonard RICE (59906), The Worcestershire Regiment.
- Major (temporary) Gordon William Humphreys RICHARDSON (91612), Royal Regiment of Artillery.
- No. 2308715 Warrant Officer Class I Harry RING, Royal Corps of Signals.
- Major (temporary) William George RILEY (CC/155), Indian Army Corps of Clerks.