November 11, 2016

Honorable Udoma Udo Udoma  
Minister of Budget and National Planning  
Federal Ministry of Budget and National Planning  
Finance Building  
Central Business Area  
Abuja, Nigeria

Nigeria: State Employment and Expenditure for Results Project  
(Old Grant No. TF072113)  
(New Grant No. TF017831)  
Amendment to the Grant Agreement

Dear Honorable Minister:

We refer to the Grant Agreement dated May 12, 2016 (the “Agreement”), for the above-referenced Project, between the Federal Republic of Nigeria (the “Recipient”) and the International Development Association (the “Association”). We also refer to communications between the Recipient and the Association regarding the need to make corrections to the Grant Agreement in order to declare it effective.

We are pleased to propose to amend the Agreement as follows:

1. The Grant Number will be corrected to read “Grant Number TF017831”.

2. Article III, Section 3.01 of the Agreement will be deleted in its entirety and replaced with the following:

   “3.01 The World Bank agrees to extend to the Recipient, on the terms and conditions set forth or referred to in this Agreement, a grant in an amount equal to Seventy-Four Million Euros (€74,000,000) (“Grant”) to assist in financing the Project.”

3. The table in Section IV, Part A, paragraph 2 of Schedule 2 to the Agreement is deleted in its entirety and replaced with the table attached in Annex 1 hereto.

4. All other provisions of the Agreement, except amended herein, shall remain in full force and effect.
Please indicate your agreement with the foregoing amendments to the Agreements on behalf of the Recipient by countersigning and dating the two original copies of this letter and returning one countersigned original to us. The amendments to the Agreement shall become effective as of the date of countersignature of this letter.

Sincerely,

[Signature]

Rachid Benmesaoud
Country Director for Nigeria
Africa Region

AGREED:

FEDERAL REPUBLIC OF NIGERIA

By: [Signature]

Name: [Name]

Title: [Title]

Date: [Date]
### Annex 1

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Grant Allocated (expressed in Euro)</th>
<th>Percentage of Expenditures to be Financed (inclusive of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, works, non-consulting services, consultants' services and Training, Capacity Building and Workshops for Part A.1 of the Project</td>
<td>23,597,000</td>
<td>100%</td>
</tr>
<tr>
<td>(2) Goods, works, non-consulting services, consultants' services, Training, Capacity Building and Workshops and Operating Costs for Part B of the Project</td>
<td>24,635,000</td>
<td>100%</td>
</tr>
<tr>
<td>(3) Goods, works, non-consulting services, consultants' services, Training, Capacity Building and Workshops and Operating Costs for Part C of the Project</td>
<td>944,000</td>
<td>100%</td>
</tr>
<tr>
<td>(4) Sub-grants for Subprojects under Part A.2 and Part A.3 of the Project</td>
<td>17,934,000</td>
<td>100% of amounts payable under the applicable Sub-grant Agreement</td>
</tr>
<tr>
<td>(5) Unallocated</td>
<td>6,890,000</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL AMOUNT</strong></td>
<td><strong>74,000,000</strong></td>
<td></td>
</tr>
</tbody>
</table>