Following is a response from DHS staff member, Tom Pullum:
In the IR file, you will find a group of b variables that are indexed from 1 to 20. They refer to up to 20 births. They are reshaped in the BR file and KR files. The mm variables are analogous but they refer to up to 20 siblings. To analyze them you must reshape them into a file that is like the BR file but has siblings as cases. Beginning with DHS-8, DHS now produces an "SR" file that is a reshaping of the mm variables, but for this Nigeria survey you will have to do that yourself. You should be able to find the relevant SPSS code in the GitHub program for adult and maternal mortality, the generic chapter 16 (https://github.com/DHSProgram/DHS-Indicators-SPSS/tree/master/Chap16 _AM).

M13 and m14 and other "m" variables are indexed from 1 to 6, for up to 6 children born in the past 5 years, and are reshaped in the KR file. You do not need to do the reshaping yourself. In the KR file, the children are indexed by bidx. Some of the m variables are only given for the most recent birth (bidx=1).