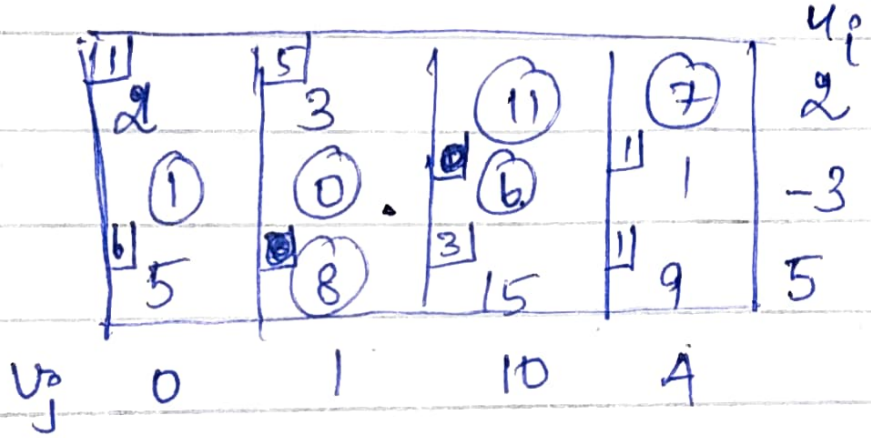
To perform the optimality test:



$\Delta_{13} = 11 - (2+10) = -1$

$\Delta_{14} = 7 - (2+4) = 1$

$\Delta_{21} = 1 - (-3+0) = 4$

$\Delta_{22} = 0 - (-3+1) = 2$

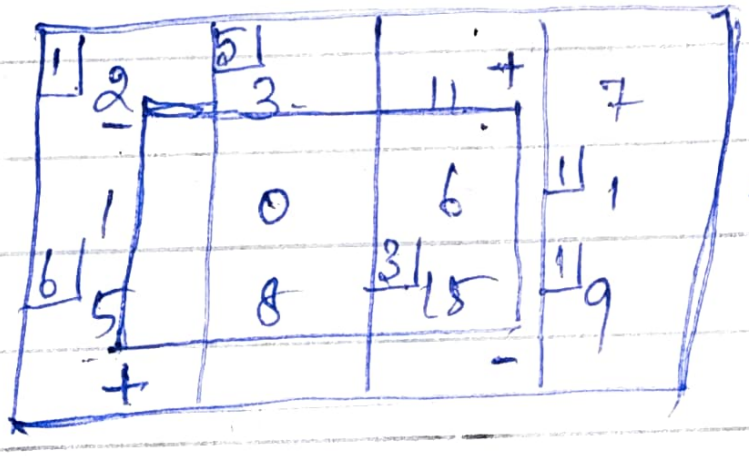
$\Delta_{23} = 6 - (-3+10) = -1$

$\Delta_{32} = 8 - (5+1) = 2$

Since two values are negative, it is possible to obtain a better solution.

Iteration 1: Both cells (1, 3) and (2, 3) have the least Δ_{ij}.

We choose any one. Let it be (1, 3).



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