

To perform the optimality test:

U_i	11	5	11	7	U_i	
	2	3	4	11	2	$\Delta_{13} = 11 - (2+10) = -1$
	1	0	6	1	-3	$\Delta_{14} = 7 - (2+4) = 1$
	6	8	3	9	5	$\Delta_{21} = 1 - (-3+0) = 4$
V_j	0	1	10	4		$\Delta_{22} = 0 - (-3+1) = 2$
						$\Delta_{23} = 6 - (-3+10) = -1$
						$\Delta_{32} = 8 - (5+10) = -2$

Since two ~~cell~~ 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).

11	2	5	11	7
1	0	6	11	1
6	5	3	15	9
+		-		

$\Rightarrow$

2	3	11	7
1	0	6	1
5	8	5	9