```
clc
clear
a=[20 28 19 13; 15 30 31 28; 40 21 20 17; 21 28 26 12];n=length(a);
fprintf('Row and Column Reduction:')
a=(a'-min(a'))'
a=a-min(a)
[c,ic,sol]=optCheck(a);
while(ic~=n)
mm=min(min(a+c));
for i=1:n
   for j=1:n
       if(sum(c(i,:)==intmax)+sum(c(:,j)==intmax)==2*n)
           a(i,j)=a(i,j)+mm;
       if(c(i,j) \sim = intmax)
           a(i,j)=a(i,j)-mm;
       end
    end
end
[c,ic,sol]=optCheck(a);
end
Final_Reduced_Matrix=a
Final Result=sol'
function [c,ic,sol] = optCheck(c)
ic=0;n=length(c);
for i1=1:2
p=sum(c'==0)';
for i=1:n
              %Row Checking
    if(p(i)==1)
       f=find(0==c(i,:));
       c(:,f)=intmax;
       if(f)
            ic=ic+1;sol(i)=f;
       end
    end
end
p=sum(c==0);
for i=1:n
              %Column Checking
    if(p(i)==1)
       f=find(0==c(:,i));
       c(f,:)=intmax;
       if(f)
           ic=ic+1;sol(f)=i;
       end
    end
end
end
for i=1:n %Making other elements exactly zero to calculate easily
    for j=1:n
       if(c(i,j) \sim = intmax)
```

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