$$\Omega = \begin{bmatrix} \operatorname{var}(u_{t=1}) & \operatorname{cov}(u_{t=1}, u_{t=2}) & \operatorname{cov}(u_{t=1}, u_{t=3}) \\ \operatorname{cov}(u_{t=1}, u_{t=2}) & \operatorname{var}(u_{t=2}) & \operatorname{cov}(u_{t=2}, u_{t=3}) \\ \operatorname{cov}(u_{t=1}, u_{t=3}) & \operatorname{cov}(u_{t=2}, u_{t=3}) & \operatorname{var}(u_{t=3}) \end{bmatrix}$$