The allocation of funds for the benefit of the HIV/AIDS patients is a sensitive issue. For, the expert cannot arbitrarily allot money to several heads like creating awareness programs for uneducated rural women, drivers and agriculturists, HIV/AIDS affected children, children orphaned due to HIV/AIDS parents and so on and so forth.

Also the type of programs scheduled to be given in radio or T.V or posters on buses, autos etc., or advertisement through newspapers or awareness education etc., what should be adapted to which group must be decided. We in this paper for the first time use the transportation model to analyse the allocation of funds to HIV/AIDS patients.

Using the Vogel’s Approximation Method we arrive at the following conclusions. In rural areas maximum amount is allotted to create awareness among uneducated women through T.V and radio only. For this will benefit 1,92,000 women if Rs. 24 lakhs is spent on awareness by T.V/radio. Likewise by spending Rs.22 lakhs for HIV/AIDS affected children then 1,76,000 children will be benefited. We in this paper give the amount to be spent, the mode of awareness program and the number of people who are benefited by it.