per patient: 1. Flu patients at PCP; average number of visits/patient in 2009-2010 were 7.75 (± 3.68), in 2010-2011 – 7.20 (± 3.59). Average cost for one visit was € 20.93, 2010-2011 – € 20.60. Total cost of care was € 80,39 UAH per patient (1 UAH = 10 UAH on 01.06.2011). 2. Flu patients in outpatient clinic during 2009/10 were registered 1682839 request for medical assistance about influenza and ARI. In the season, 2010/11 – registered 178102 who needed medical care. Cost of care could be total cost of the overall provision of care in the outpatient clinic from 2009-2010 was 728,85 UAH. 4. Flu patients in intensive care unit – the total cost of the disease was 2543,08 UAH per patient. Elixhauser comorbidity index scores were most vulnerable to budget cuts and restrictions as their benefits may not be available in some regions.