

# P&L Pool

Any account can call the `settlePNL` instruction, which will trigger negative P&L accounts to be settled, adding to each per-market P&L pool. Negative P&L being settled increases the amount available to be settled, whilst positive P&L being settled decreases the amount available for settlement.

Note : calling `settlePNL` does not affect open positions. The function only settles the funds available in the PNL Pool for withdrawal.

It's important to recognise the difference between settling P&L and realising P&L (read more here [P&L](#)).

## Calling `settlePNL`

Any account can call `settlePNL` instruction. Once called, all unrealised P&L will be settled and added to (or subtracted from) the market's P&L Pool to be made available for withdrawal.

Users with open positions that have negative unrealised P&L will have their unrealised P&L settled and sent to the P&L Pool; however, their position will be unaffected.

As users are settled against, the Cost Basis for their position will be adjusted so that their position remains unchanged even though a portion of their unrealised negative P&L has been realised and sent to the P&L Pool.

The P&L settled as a result of the `settlePNL` instruction will be reflected in the Unrealised P&L tab, specifically within the Realised P&L column. The adjusted cost basis for the position is reflected in the Cost Basis column.

[What is unsettled P&L?](#) [What is Liquidation?](#)