Recognising model data on the balance sheet

Model data (IFC): Bridge IFC 4.3 Example (example_infrastructure_bridge_road_alignment.ifc)

To	Finance department
From	forensicBIM, on behalf of the public example report
Valuation date	2026-11-06
Amounts in	EUR

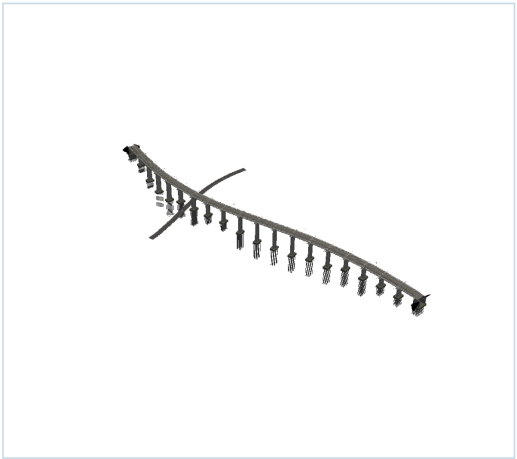
ISSUED BY forensicBIM
Pack BR79-CEGG-N5DB-7PP8
Issued 2026-11-06
Valuation version 2.4.0
Scan to verify

In short

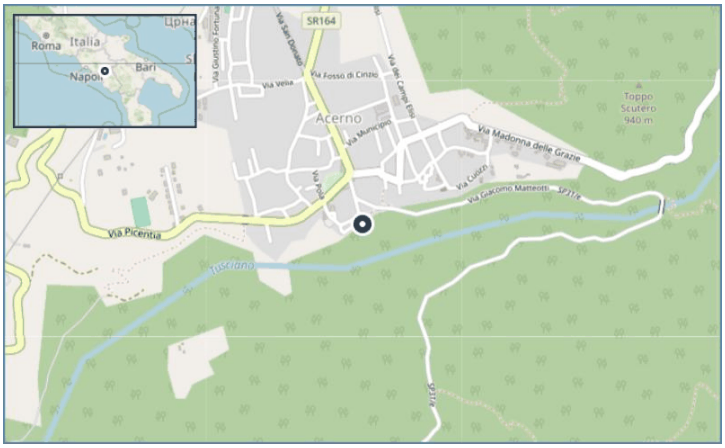
If the model data is recognised as an intangible asset at 2026-11-06, its carrying amount is **EUR 4,845**. It is then amortised straight-line over the remaining 19.63 years of its 20-year useful life, about EUR 247 a year.

The figures are those on the Valuation tab of the forensicBIM report. The attached workbook holds the same figures, an asset-register row to import into the fixed-asset module, and the full schedule. The report owner can change the useful life and currency, and on Pro also the hourly rate and the cost at recognition, on the Valuation page of the report at https://forensicbim.business/sample-report/bridge/. Download the pack again afterwards: every figure in it follows those settings.

The asset



Model view (forensicBIM)



Location from the file's georeferencing · map © OpenStreetMap contributors

Facility	Road (2), Bridge	Main classes	IfcMechanicalFastener 4,020 · IfcPile 714 · IfcBeam 590 · IfcMember 550
Project (in the file)	Bridge IFC 4.3 Example	Asset size	516 × 208 m in plan, 72.8 m high; footprint 8,209 m²
Location	40.73427, 15.05797	Forensic BIM score™	45 / 100 (grade D)
IFC schema	IFC4X3 (Alignment-basedReferenceView)	Interoperability risk	High risk: fix before import
Authoring application	Software example	File size	19.6 MB
Originating organisation	Software vendor example	Audited	2026-11-06
Objects	6,958	Processed in	Europe (Netherlands)
Element types	18		

The figures

Item	Amount (EUR)	Note
Cost at recognition	4,936	reproduction cost of the data (forensicBIM)
Useful life	20 years	straight-line, no residual value
Age at the valuation date	0.37 years	since the file's export date (2026-06-24)
Annual amortisation	247	cost / useful life
Accumulated amortisation	91	to the valuation date
Net book value before impairment test	4,845	
Recoverable amount	84,539	lower end of the likely range EUR 84,539 to EUR 129,693
Impairment loss	0	none
Carrying amount if recognised	4,845	at 2026-11-06
Remaining useful life	19.63 years	to 2046-06-24
Annual amortisation from recognition	247	carrying amount / remaining life

Proposed journal entries

#	Date	Account	Debit	Credit
1	2026-11-06	Intangible assets: model data (IFC)	4,936	
1	2026-11-06	Project / design costs or assets under construction		4,936
2	2026-11-06	Amortisation of intangible assets	91	
2	2026-11-06	Intangible assets: model data (IFC): accumulated amortisation		91
3	2027-11-06	Amortisation of intangible assets	247	
3	2027-11-06	Intangible assets: model data (IFC): accumulated amortisation		247

Account names are generic: map them to the entity's chart of accounts. Entry 2, where shown, relates to the time between the file's export date and the valuation date.

Amortisation schedule

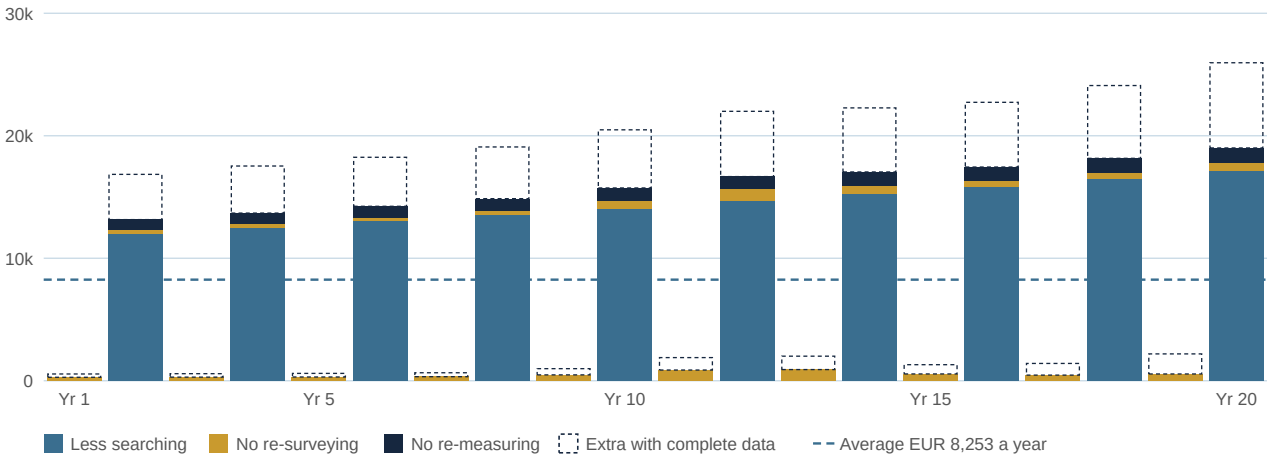
Year	From	To	Opening	Amortisation	Closing
1	2026-11-06	2027-11-06	4,845	247	4,598
2	2027-11-06	2028-11-06	4,598	247	4,351
3	2028-11-06	2029-11-06	4,351	247	4,104
4	2029-11-06	2030-11-06	4,104	247	3,857
5	2030-11-06	2031-11-06	3,857	247	3,610
6	2031-11-06	2032-11-06	3,610	247	3,363
7	2032-11-06	2033-11-06	3,363	247	3,116
8	2033-11-06	2034-11-06	3,116	247	2,869
9	2034-11-06	2035-11-06	2,869	247	2,622
10	2035-11-06	2036-11-06	2,622	247	2,375
11	2036-11-06	2037-11-06	2,375	247	2,128
12	2037-11-06	2038-11-06	2,128	247	1,881

First 12 of 20 years; the workbook has the full schedule.

Evidence for the recognition criteria

Criterion	Evidence
Identifiable	A single IFC file with its own asset ID (FBIM-EXBRIDGE) and SHA-256 fingerprint 0b458b3555a25e82…; separable from the physical asset, so it can be copied, transferred or licensed.
Controlled by the entity	The entity holds the file and the right to use it. Confirm this against the design or handover contract (ownership or licence of the model data).
Future economic benefits or service potential	The data as delivered saves an estimated EUR 6,515 to EUR 9,991 a year in operation and maintenance, EUR 130,302 to EUR 199,821 over its 20-year useful life (likely ranges). Its value in use (the present value of those savings) is EUR 84,539 to EUR 129,693, 17.4 times the carrying amount. Complete data would save a further EUR 56,371 over the same period (not part of the carrying amount).
Cost measured reliably	Cost at recognition EUR 4,936: forensicBIM's reproduction cost of the data, at the hourly rate shown in the evidence. Where the design or handover contract prices the model data, that amount can be used instead.

Operation and maintenance savings per year with the data as delivered (EUR)



Over the 20-year useful life, at the hourly rate in the evidence; amounts not discounted and before yearly cost increases. The same figures as the Savings page of the forensicBIM report; the workbook lists them per year.

For the accountant to decide

- Whether the evidence for the recognition criteria (identifiable, controlled by the entity, future economic benefits or service potential, a cost that can be measured reliably) is sufficient.
- Whether the data was acquired (handed over by a designer or contractor as part of the project or design fees) or generated by the entity's own staff, which is tested more strictly.
- The recognition date and cost: the pack uses the valuation date and the cost at recognition shown. Where the entity has its own cost, enter it as the cost at recognition on the Valuation page (https://forensicbim.business/sample-report/bridge/) and download the pack again.
- The useful life of the data and whether it is reviewed each year. Change it on the Valuation page (https://forensicbim.business/sample-report/bridge/) to see the effect on every figure.
- How amortisation for periods before recognition is presented, and whether the amount clears the entity's capitalisation threshold.

Accounting references

Framework	Where the treatment is set out
IFRS (listed companies, many others)	IAS 38 Intangible Assets; IAS 36 Impairment of Assets
EU non-listed companies	National GAAP, e.g. Dutch GAAP RJ 210 (RGS group BIva), German HGB, French PCG
UK and Ireland	FRS 102 Section 18 Intangible Assets other than Goodwill
US companies	US GAAP ASC 350 Intangibles; ASC 360 for impairment
US state and local governments	GASB Statement No. 51 (intangible assets), reported as capital assets under GASB 34
Australia	AASB 138 Intangible Assets; AASB 136 Impairment of Assets
China	ASBE No. 6 Intangible Assets; ASBE No. 8 Impairment of Assets
Japan	Japanese GAAP for intangible fixed assets and impairment of fixed assets

Evidence

Analysis ID	EX-BRIDGE
Report	https://forensicbim.business/sample-report/bridge/
File	example_infrastructure_bridge_road_alignment.ifc
Project	Bridge IFC 4.3 Example
File SHA-256	0b458b3555a25e820dc5a2ed2ab4a460036660e632f855a6b8f60926aabd10b5
File export date	2026-06-24
Audit date	2026-11-06
Valuation date	2026-11-06
Value ladder version	2.3
Valuation version	2.4.0
Hourly rate used	EUR 85/h
forensicBIM confidence	55% (Medium)
Generated at	2026-11-06T21:37:11+00:00
Generated by	forensicBIM (public example)
Pack ID	BR79-CEGG-N5DB-7PP8
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Digital signature	not signed
Pack version	1.0

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