Recognising model data on the balance sheet

Model data (IFC): Rail tunnel example (example_infrastructure_rail_tunnel.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 DSXL-858A-ZTFK-BDG6
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Valuation version 2.4.0
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In short

If the model data is recognised as an intangible asset at 2026-11-06, its carrying amount is **EUR 77,160**. It is then amortised straight-line over the remaining 16.4 years of its 20-year useful life, about EUR 4,705 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/tunnel/. Download the pack again afterwards: every figure in it follows those settings.

The asset



Model view (forensicBIM)

The file holds no georeferencing, so no map is shown.

Facility	Building (104): DGM-Bestand, Erdwaermesonden, Vegitation	Main classes	IfcBuildingElementProxy 108,946 · IfcFlowSegment 6,392 · IfcFlowFitting 3,493 · IfcWallStandardCase 787
Project (in the file)	Rail tunnel example	Asset size	12,528 × 3,051 m in plan, 197.4 m high; footprint 639,080 m²
IFC schema	IFC4 (notYetAssigned)	Forensic BIM score™	37 / 100 (grade D)
Authoring application	Software example	Interoperability risk	High risk: fix before import
Originating organisation	default organization	File size	2,399.2 MB
Objects	122,490	Audited	2026-11-06
Element types	26	Processed in	Europe (Netherlands)

The figures

Item	Amount (EUR)	Note
Cost at recognition	94,097	reproduction cost of the data (forensicBIM)
Useful life	20 years	straight-line, no residual value
Age at the valuation date	3.6 years	since the file's export date (2023-04-01)
Annual amortisation	4,705	cost / useful life
Accumulated amortisation	16,937	to the valuation date
Net book value before impairment test	77,160	
Recoverable amount	82,454	lower end of the likely range EUR 82,454 to EUR 125,640
Impairment loss	0	none
Carrying amount if recognised	77,160	at 2026-11-06
Remaining useful life	16.4 years	to 2043-04-01
Annual amortisation from recognition	4,705	carrying amount / remaining life

Proposed journal entries

#	Date	Account	Debit	Credit
1	2026-11-06	Intangible assets: model data (IFC)	94,097	
1	2026-11-06	Project / design costs or assets under construction		94,097
2	2026-11-06	Amortisation of intangible assets	16,937	
2	2026-11-06	Intangible assets: model data (IFC): accumulated amortisation		16,937
3	2027-11-06	Amortisation of intangible assets	4,705	
3	2027-11-06	Intangible assets: model data (IFC): accumulated amortisation		4,705

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

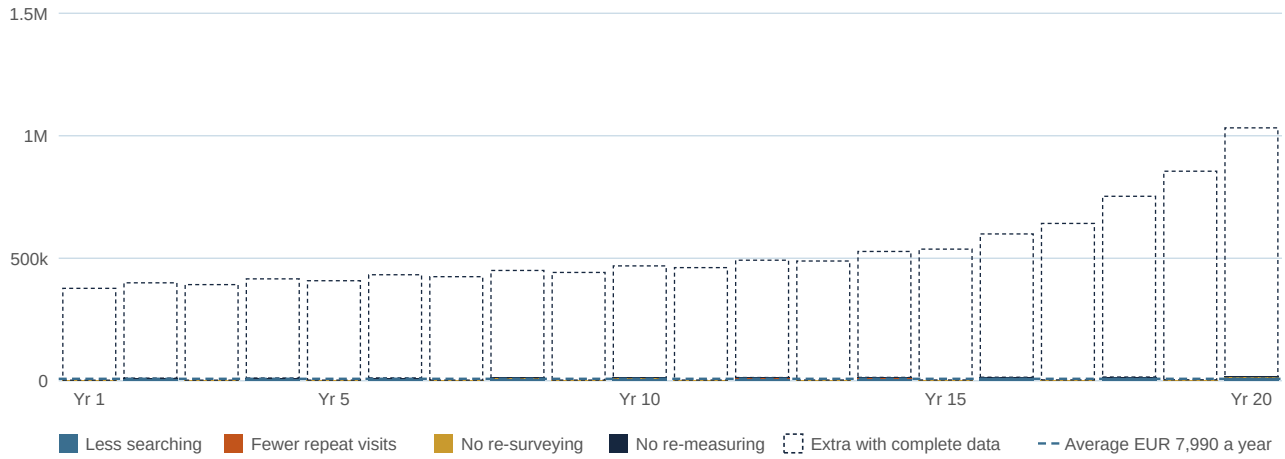
Year	From	To	Opening	Amortisation	Closing
1	2026-11-06	2027-11-06	77,160	4,705	72,455
2	2027-11-06	2028-11-06	72,455	4,705	67,750
3	2028-11-06	2029-11-06	67,750	4,705	63,045
4	2029-11-06	2030-11-06	63,045	4,705	58,340
5	2030-11-06	2031-11-06	58,340	4,705	53,635
6	2031-11-06	2032-11-06	53,635	4,705	48,930
7	2032-11-06	2033-11-06	48,930	4,705	44,225
8	2033-11-06	2034-11-06	44,225	4,705	39,520
9	2034-11-06	2035-11-06	39,520	4,705	34,815
10	2035-11-06	2036-11-06	34,815	4,705	30,110
11	2036-11-06	2037-11-06	30,110	4,705	25,405
12	2037-11-06	2038-11-06	25,405	4,705	20,700

First 12 of 17 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-EXTUNNEL) and SHA-256 fingerprint bd8649310d98b3ca…; 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 6,333 to EUR 9,647 a year in operation and maintenance, EUR 126,664 to EUR 192,931 over its 20-year useful life (likely ranges). Its value in use (the present value of those savings) is EUR 82,454 to EUR 125,640, 1.1 times the carrying amount. Complete data would save a further EUR 10,441,650 over the same period (not part of the carrying amount).
Cost measured reliably	Cost at recognition EUR 94,097: 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/tunnel/) 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/tunnel/) 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-TUNNEL
Report	https://forensicbim.business/sample-report/tunnel/
File	example_infrastructure_rail_tunnel.ifc
Project	Rail tunnel example
File SHA-256	bd8649310d98b3ca47e1e4e89a4d417353ff2c5e0e12821d1c58946c030a57d6
File export date	2023-04-01
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	30% (Low)
Generated at	2026-11-06T21:37:12+00:00
Generated by	forensicBIM (public example)
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