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(In thousands)	For the year ended December 31,	
	2013	2014
Cost of operations	\$ 355	\$ 1,999
Cost of operations—affiliate	1,311	2,257
Total cost of operations	<u>\$ 1,666</u>	<u>\$ 4,256</u>

Costs of operations totaled \$2.0 million and \$0.4 million for the years ended December 31, 2014 and 2013, respectively, an increase of \$1.6 million. Cost of operations—affiliate increased \$1.0 million during the year ended December 31, 2014 compared to 2013. The increase is primarily due to additional operations and maintenance expenses related to the Malaysian solar energy systems which were in operation all of 2014 versus being put in operation in the last quarter of 2013.

General and administrative expense

General and administrative expense totaled \$1.3 million and \$1.0 million for the years ended December 31, 2014 and 2013, respectively, an increase of \$0.3 million. General and administrative—affiliate expense was \$10.9 million and \$4.8 million for the years ended December 31, 2014 and 2013, respectively, an increase of \$6.1 million. The increase is due to the overall increase in the capacity of our operational solar energy systems.

Depreciation and accretion

Depreciation and accretion expense increased from \$4.8 million for the year ended December 31, 2013 to \$7.2 million in the year ended December 31, 2014 primarily due to Malaysian solar energy system plants becoming commercially operational in December 2013 and South Africa and Thailand solar energy systems becoming commercially operational in the fourth quarter of 2014.

Interest expense

Interest expense was \$24.3 million and \$11.8 million for the years ended December 31, 2014 and 2013, respectively, an increase of \$12.5 million. The increase was primarily due to an increase in term debt as solar energy systems were constructed.

Other (income) expense, net

Other income, net totaled \$5.1 million in the year ended December 31, 2014 primarily due to gains on foreign currency exchange and interest income earned from restricted cash accounts. Other expense, net totaled \$2.0 million in the year ended December 31, 2013, primarily due to losses on foreign currency exchange.

Income tax expense (benefit)

Income tax expense was \$1.7 million for the year ended December 31, 2014 compared to an income tax benefit of \$1.7 million for the year ended December 31, 2013 primarily due to an increase in revenue not offset by tax benefit carryforwards.

Liquidity and capital resources

Our principal liquidity requirements are to finance current operations, service our debt and fund cash dividends to our investors. We will also use capital in the future to finance expansion capital expenditures and acquisitions. Historically, our predecessor operations were financed as part of our Sponsor's integrated