Electronic municipal (E-Municipal) is a new approach for urban management in the world, which introduced has been introduced from a few decades ago. This management approach strives to provide common services to the citizens based on modern information and communication technology. Transparency means that, the structure of government performance, government financial policies, decisions, and financial forecasts have been exposed to the public, and could be monitored by citizens. Government Performance transparency, strengthen accountability, therefore the transparency increase the credibility of government institutions, and reduce costs and support more, of the society will follow. One of the essential elements of transparency is, public access to financial information. Doing work with electronically system, avoided the disturbances and riots that there in the offices, the advanced control systematic that utilizes Taking IT to be applicable, It happened many of the Misuse will avoided. The system of monitoring and control cause that all administrative procedures under control the Administrative Violations in any case not done. This will ultimately benefit the people in satisfactory service will bring fair. Currently, most municipal services traditionally associated with issuing municipal employees as well as the receipt of deposit money banks comes from referrals. This process is lengthy, time consuming and with bureaucracy and that this process requires a lot of manpower and referred extensively to the municipality, is costly and time consuming. The next point about this process is that due to the traditional nature of work, pay and get is a great need for control that all these factors go hand in hand and because the function to be vague. This issue caused many problems for the municipality. Impact of ICT on the style of modern public administration and influential of the early twentieth century the state began in phone technology. Backgrounds and origins, although it can be attributed to the eighteenth century and Telegraph phenomenon. In 70 AD, the development and use of computer applications will boom in the state and a major leap digitizing government then began. Including definitions of e-government, e-government is that government services and information through the Internet or other electronic media, in which case System of Internet-based services and information and Unlike traditional hierarchical structures, are linear and one-way, non-hierarchical case, nonlinearity and bilateral taken on a twenty-four hour, seven day a week service on line deals. In fact, the of transparency is a key element of public administration, justice view, equality, trust and fairness that come to the mind and they can be used to improve the effectiveness and transparency of public administration performance, one of the cornerstones of democracy and the Republic and is associated with the "right to know". Transparency "can interchange information, transparency and accountability, participatory and transparent performance shared. The purpose of this study, due to the nature of the application and the comments received municipal staff, will examine the factors affecting the performance transparency, descriptive survey because this study focuses on the factors affecting the performance transparency, effectiveness of, the purpose and application of descriptive nature a survey of the field. Commerce everywhere in the world's three major service offers:

Data provided offline:

This type of information commerce is designed for citizens who do not deal directly with the municipality and the purpose of providing such information is strictly informative or municipal information.

Online services:

This service is designed for citizens who are dealing directly with the municipalities online services have many benefits for citizens and municipalities.

Doing activities and working inline:

 Activities and mechanisms within the This type of activity and commerce mechanism is designed for municipal workers Because commerce will impact directly on the performance of staff And creates a systematic control of activities and synchronization mechanisms municipal employees will be. A municipality to collect data from the southern province of West Azerbaijan, which is used for each gender ratio of staff, is provided in the following table. The population in 2445 and the total sample size are 170. Performed to determine the reliability of Cronbach's Alpha test questionnaire was used. The questionnaire used in this research is made. Questions and indicators used in the questionnaire extract the researchers took into account the views of their reform was received. Therefore, the validity of this questionnaire has been set. The number 25 in the pre-test questionnaire was completed by municipal staff and reviewing how to respond to the question subjects, and in consultation with all the stakeholders, structural defects, content and method questionnaire items, was identified and corrected. According to the output of software, the end result is that all three of the commerce outsourcing services on-line, on-line and on-line transparency mechanisms within the municipalities has a significant impact. And the research hypothesis that there is a significant relationship between the three sub-commerce variable transparencies in municipal performance is verified. Also on the table ranking variables, the third variable actions and mechanisms in line with the index 2.22 municipality has the greatest impact on the performance of transparency. The second variable is the index of online services 2.01 in second place, affecting the transparency function to account for the council. Finally, the first variable to provide information offline index 1.76 third place ranking functions are effects commerce is transparency The results show that consent of commerce on every aspect of the citizens of the municipality transparency and accountability of these institutions has a positive effect on citizens.