FPDAM 2 for ISO/IEC 10646-1 contains U+0B35 ORIYA LETTER VA with a glyph that may not be appropriate for that character name. The glyph ˇ that appears in the FPDAM looks like a ligature of ı U+0B13 ORIYA LETTER O and ¨ U+0B2C ORIYA LETTER BA. However, this may be an example of the right glyph for the wrong character.

Mahapatra 1996 shows a variation of the same glyph ˛ with a transliteration v and a phonetic representation [w]. ISCII 1991 also shows ˛ corresponding to va. However, very different glyphs are shown in a number of other sources. Reichsdrukkerei 1924 and Haarmann 1990 both give a BA with small ring above the ring of the BA ( and ˙ respectively); a book called Ōriā Lipī shows BA with a dot within the ring ( ); again, the transliteration is va. Two very old sources give a peculiar glyph for va: Faulmann 1880 shows ˚ and Taylor 1883 shows ˘; Diringer 1947 reproduces this: ˜. (Faulmann also gives the unusual ˛ for ja.)

A number of other features lead us believe that the glyph ˇ is properly used for wa rather than va. In the first place, subscripted BA ˙ is pronounced [wa] in Oriya, and if this letter is in origin a ligature of o and BA this makes good sense. Now, compare the chart from Ōriā Lipī, which shows both ˚ and ˇ side by side in the alphabet. In the interpretation of the Universitätsbibliothek Tübingen, the former is a va and the latter is a wa. They say that ˇ “is a combination of vowel u and secondary ba, sometimes used to represent the sound w in foreign loan words”. Praharaj 1931 also describes this as representing “the English sound of W”.

Looking at the Oriya script in general, it is useful to explain why these two extended letters exist. Since Sanskrit वन्न vana becomes Oriya बना bana (in orthography and pronunciation), it is reasonable for Oriya to have an extended letter va for use in academic/technical text. For instance, basic Oriya script cannot distinguish Sanskrit बा bava from बा baba or वा vava. It appears sensible that a modified version of Oriya BA would have been created to fill the need for this distinction (note that an a different glyph ˝ is also found for the same thing). It could also be useful in such contexts for English [v], although we have not seen this.

The extended Oriya character ˇ wa, however is only used in Perso-Arabic or English loan words for [w]. See the examples below from Praharaj 1931.

It is our belief that the glyph for ORIYA LETTER VA now being added to the standard should be ˚, and that a second character, ORIYA LETTER WA with a glyph ˇ, should be added as soon as possible.
Faulmann, Carl. 1990 (1880). *Das Buch der Schrift.* Frankfurt am Main: Eichborn. ISBN 3-8218-1720-8
From Praharaj 1931. The beginning of the entry for লা লা, following the entry for লা লা.
From Praharaj 1931. More from the same entry, mentioning "for निा aksara ‘wa’ (new letter ‘wa’)."
From Praharaj 1931. Showing घ वा used for Urdu words, transliterated as wa. On other pages the letter is used in English loan words.