Code:

```cpp
#include <bits/stdc++.h>
using namespace std;

int ctr = 0;

void printArray(int arr[], int n) {
  for (int i = 0; i < n; i++) {
    cout << arr[i] << " ";
  }
  cout << endl;
}

void sumOfSubset(int set[], int subset[], int n, int m, int sum, int i) {

  if (i == n) {
    if (sum == m) {
      printArray(subset, n);
    }
    return;
  }

  subset[i] = 0;
  sumOfSubset(set, subset, n, m, sum, i + 1);
  subset[i] = set[i];
  sumOfSubset(set, subset, n, m, sum + set[i], i + 1);

  ctr++;
}

int main() {

  int n, m;
  cout << "\nEnter the no of elements: ";
  cin >> n;

  int set[n], subset[n];

  cout << "\nEnter the elements: " << endl;
  for (int i = 0; i < n; i++) {
    cin >> set[i];
  }

  cout << "\nEnter the value of M: ";
  cin >> m;

  sumOfSubset(set, subset, n, m, 0, 0);
```

```
  cout<<"\nNo of calls to procedure: "<<ctr;
}
```

Sample Output:

```
/tmp/bE65RyFaBj.o
Enter the no of elements: 5
Enter the elements:
2 7 8 9 15
Enter the value of M: 17
0 0 8 9 0
2 0 0 0 15
2 7 8 0 0

No of calls to procedure: 31
```